

LRA
LIBERIA REVENUE AUTHORITY

REVENUE PERFORMANCE

REPORT

.....
FIRST QUARTER

F I S C A L Y E A R

2025

Published by the Policy, Statistics & Strategic
Planning Division of the Liberia Revenue
Authority

Our Core Values



LRA AT A GLANCE

THE LEGISLATIVE ENACTMENT AND RATIONALE

In September 2013, the Government of Liberia ratified the Liberia Revenue Authority Act which established the Liberia Revenue Authority (LRA). The LRA replaced the Department of Revenue under the erstwhile Ministry of Finance, which included both the Bureau of Internal Revenue and the Bureau of Customs and Excise, as defined in Chapter 21 of the Executive Law of 1972. The LRA was established as a semi-autonomous organ of the Executive Branch of the Government of Liberia.

The core mandate of the LRA is to administer and enforce Liberia's revenue laws, including the Liberia Revenue Code of 2000 as amended in 2011, and now amended in 2018, and other related laws under which it is assigned responsibility, to assess, collect, audit and account for all national revenues and for facilitating legitimate international trade through customs, border management and enforcement.

To achieve the objective for which the LRA was established, the Authority is also empowered to administer the assessment and collection of lawful revenues, account transparently, equitably, and fairly for all revenues to which the revenue laws apply, deposit all amounts assessed and collected into the government Consolidated Funds account and ensure compliance with the Code and concurrent regulations.

To be specific, the rationale for the establishment of the LRA is to render the institution the exclusive right to collect lawful revenue and to facilitate legitimate trade for the people of the Republic of Liberia. Solely administering revenue collection enables an effective tax administration system void of other tasks such as national budgetary formulation and allotment, payroll analysis and salary payment, as well as national debt assessment and payment administration which were combined functions of the then Ministry of Finance.

Our Vision

To be a model in revenue administration, promoting tax compliance and service delivery while leveraging advanced technologies.

Our Mission

To professionally, fairly, transparently, and effectively collect lawful revenues and to facilitate legitimate trade and social protection for the people of Liberia.

FISCAL YEAR 2025

F I R S T Q U A R T E R
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REPORT

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EXECUTIVE SUMMARY

The first quarter of Fiscal Year (FY) 2025 marked the beginning of the Liberia Revenue Authority's (LRA) commitment to implementing critical policy reforms, advancing digital transformation, and reinforcing public confidence in the tax system. As Liberia works toward inclusive and sustainable economic development under the Arrest Agenda for Inclusive Development (AAID), the LRA continues to play a central role in mobilizing domestic resources and ensuring policy alignment with the national budget. The quarter under review also served as a crucial transition period for stakeholder sensitization and institutional restructuring in support of new legislative instruments passed in December 2024.

During the first quarter, the LRA collected a total of US\$179.63 million against an approved quarterly projection of US\$201.66 million, resulting in an overall revenue shortfall of US\$22.03 million, or 11 percent. This underperformance was consistent across both tax and non-tax revenue categories. Domestic revenue underperformed by the same margin, with the Domestic Tax Department falling short by 14 percent, primarily due to weaker-than-expected performance in Personal Income Tax, administrative fees, and other income taxes. In contrast, the Customs Department came close to meeting its target, with only a 1 percent shortfall. Tax revenues totaled US\$145.15 million, falling 9 percent below the quarterly target, while non-tax revenues amounted to US\$34.47 million, underperforming by 17 percent.

Notably, some revenue lines demonstrated resilience or exceeded expectations. Corporate Income Tax slightly outperformed its Q1 target by 4 percent, while Taxes on International Trade marginally surpassed the quarterly forecast. A significant overperformance was observed in fines, penalties, and forfeits, which reached US\$5.04 million against a quarterly target of US\$128,000, representing an increase of 3837 percent. This surge reflects intensified enforcement actions and strengthened compliance measures by the LRA.

In preparation for the implementation of the new Tax Amendment Acts—passed in December 2024 and expected to take full effect in Q2—the LRA prioritized awareness and outreach campaigns. These reforms include key amendments to the Liberia Revenue Code, such as changes in audit timelines, presumptive taxation, revised excise tax rates, and enhanced transfer pricing rules. Awareness activities included stakeholder engagements, radio campaigns, flyers, and town halls to ensure widespread understanding and readiness.

Additionally, the LRA made progress in its digital transformation agenda by deploying Starlink satellite internet devices in remote County and Tax Business Offices to facilitate the rollout of LITAS and ASYCUDA World. The Authority also expanded integration with commercial banks, enabling more convenient payment options and improving transaction reconciliation.

However, the LRA continues to face challenges including logistical constraints in rural areas, inadequate technical capacity in audit and risk management, limited inter-agency coordination, and weak compliance in the informal sector. The underperformance in property income and the Road Maintenance Fund further underscores the need for enhanced collection mechanisms and stronger policy enforcement.

In conclusion, despite revenue underperformance, the LRA laid critical groundwork for improved outcomes in subsequent quarters. With ongoing reforms, digital infrastructure upgrades, and strategic stakeholder engagement, the Authority remains poised to meet its domestic resource mobilization goals and support the national development agenda under the AAID framework.

GENERAL OVERVIEW

This report contains FY2025 First Quarter revenue performance and activities of the Liberia Revenue Authority. It is divided into three parts. The general overview provides a snapshot of the macroeconomic outlook. Part one is the detailed revenue performance; while parts two and three respectively contained administrative and operational activities and policy measures and tax amendments Acts. Part four summarizes the report followed by key challenges confronting the LRA.



MACROECONOMIC OUTLOOK

The performance of the Liberian economy in the first quarter of FY2025 significantly shaped the country's domestic revenue environment. As the Liberia Revenue Authority continues to mobilize resources to meet fiscal targets, developments in real sector activities, price stability, trade, and government policy all present opportunities and constraints for revenue collection. The first quarter revealed a cautiously optimistic macroeconomic landscape, though structural vulnerabilities and inflationary pressures continued to weigh on economic performance and, by extension, tax outcomes.

Economic activity during Q1 was subdued, largely consistent with post-holiday seasonal patterns. The Central Bank of Liberia (CBL), through its Monetary Policy Committee, noted a moderation in real GDP growth compared to the previous quarter, as businesses replenished inventories and consumer spending slowed. Although official data is pending, preliminary indications suggest real GDP growth remained modest, reinforcing the need for efficient tax administration to counter revenue shortfalls associated with slow economic momentum.

On the inflation front, rising consumer prices emerged as a key macroeconomic concern with direct implications for the cost of living and business operating costs. Headline inflation rose from 8.7% in Q4 2024 to an estimated 10.3% ($\pm 2.0\%$) in Q1 2025, primarily driven by higher domestic food prices, fuel costs, and exchange rate pressures. This inflationary environment contributed to increased demand for foreign exchange and elevated import bills—developments that, while challenging, created opportunities for customs revenue growth due to rising CIF (cost, insurance, freight) values at ports.

Monetary policy remained tight, with the CBL maintaining the Monetary Policy Rate (MPR) at 17.0% to control inflation and stabilize the Liberian dollar. The exchange rate hovered around L\$190–L\$194 per US\$1, depreciating slightly compared to late 2024. This depreciation increased the Liberian dollar value of taxable imports and foreign exchange transactions, which had a marginal positive effect on customs and GST collections. However, it also contributed to cost-push inflation, which may have depressed consumer demand and business turnover, potentially weakening revenue intake from domestic taxes.

From a fiscal perspective, the Government of Liberia entered FY2025 with an approved budget of US\$738.86 million. However, expenditure pressures and slower-than-anticipated revenue collection may prompt fiscal recalibrations. The fiscal deficit is projected to widen to 4.5% of GDP, up from 4.2% in 2024, placing added emphasis on domestic revenue mobilization efforts. The first quarter's fiscal posture was shaped by rising wage obligations, fuel subsidies, and operational spending, with limited capital disbursements. These dynamics impacted the tax base, especially in sectors like construction and services that are sensitive to public capital spending.

External sector developments were also consequential for domestic revenue. The current account deficit is projected to reach 24.6% of GDP in 2025, reflecting increased imports and modest export growth. While import volumes drove up customs revenue collections, reduced output in the mining sector (especially iron ore and gold) and volatile global commodity prices tempered revenues from resource-based taxes, royalties, and surcharges. Remittances remained strong, contributing to consumer liquidity and GST potential, particularly in the retail and service sectors.

Structurally, the Liberian economy remains heavily dependent on primary commodity exports and external aid. As highlighted by both the IMF and World Bank, structural bottlenecks in infrastructure, governance, and human capital continue to hinder economic diversification and formal sector growth—challenges that directly affect the tax net and limit the elasticity of revenue with respect to GDP. Moreover, the large informal economy, estimated at over 60% of GDP, continues to constrain efforts to broaden the tax base.

In response to these macroeconomic realities, the LRA intensified compliance enforcement, tax audit activities, and digitization efforts during the quarter. However, macroeconomic headwinds such as inflation, exchange rate depreciation, and subdued real sector activity created a mixed environment for revenue performance. As fiscal space tightens, the role of the LRA in mobilizing domestic resources through improved policy implementation, administrative efficiency, and taxpayer engagement remains more critical than ever.

DETAILED REVENUE PERFORMANCE

PART ONE



OVERALL REVENUE PERFORMANCE

The first quarter of Fiscal Year 2025 showed a mixed picture for Liberia's domestic revenue performance, as total collections reached US\$179.63 million, falling short of the US\$201.66 million target by US\$22.03 million (11%). Despite this shortfall, revenues increased by US\$5.42 million (3%) compared to Q1 2024. The underperformance highlights ongoing issues in tax compliance and economic activity across key sectors, while revealing structural weaknesses in the tax base that require administrative reforms and policy adjustments. Customs collections performed better, increasing by 5% year-on-year to US\$52.36 million, while the Domestic Tax Department's growth was minimal, rising by only 2%, which lags behind inflation and economic growth—suggesting deeper challenges in domestic revenue mobilization.

Tax revenue remained the main area of concern, totaling US\$145.15 million, which was US\$14.87 million (9%) below target. While Corporate Income Tax (CIT) improved from US\$16.15 million to US\$18.43 million, Other Income Taxes plummeted by 49%, reflecting serious enforcement gaps. Domestic Goods and Services Tax (GST) also declined by 7%, and property tax showed a slight contraction. Non-tax revenues dropped to US\$34.47 million, underperforming by 17%, largely due to shortfalls in property income, particularly from the Road Maintenance Fund. A sharp spike in fines and penalties, which rose from US\$133,000 to US\$5.04 million, provided some relief, though the sustainability of such one-off revenues is uncertain. Please reference the corresponding tables below for details.

Table 1: Actual Revenue Performance (000')

Tax Kind	Approved Budget	Q1 Budget	Q1 Actual	Var.+/-	% Var.+/-
Total Revenue (Incl. Domestic Contingent)	880,662	201,655	179,626	(22,029)	-11%
Total Revenue (Excl. Domestic Contingent)	861,862	201,655	179,626	(22,029)	-11%
Domestic Revenue	785,827	201,655	179,626	(22,029)	-11%
Domestic Tax Department	553,737	148,518	127,265	(21,253)	-14%
Customs Department	232,090	53,137	52,361	(776)	-1%
Tax Revenues	639,013	160,019	145,153	(14,866)	-9%
Taxes on Income & Profits	306,439	81,351	70,118	(11,234)	-14%
O/W Personal Income Tax (PIT)	167,026	39,977	39,695	(282)	-1%
O/W Corporate Income Tax (CIT)	64,691	17,739	18,430	691	4%
O/W Other Income Taxes	74,721	23,636	11,993	(11,643)	-49%
Taxes on Property	6,148	2,101	1,646	(454)	-22%
Taxes on Goods & Services	88,443	21,538	18,475	(3,063)	-14%
O/W Maritime Revenue	14,000	4,300	4,300	-	0%
Taxes on International Trade	228,733	52,279	52,305	26	0%
Other Taxes (SDCs)	9,250	2,750	2,608	(142)	-5%
Non-Tax Revenues	146,814	41,637	34,473	(7,163)	-17%
Property Income	115,873	30,440	19,080	(11,360)	-37%
O/W Road Maintenance Fund	42,937	11,609	9,617	(1,992)	-17%
Administrative Fees	30,255	11,069	10,353	(716)	-6%
Fines, Penalties & Forfeits	687	128	5,040	4,912	3837%
Miscellaneous & Unidentified	-	-	0	0	0%
External Resources	76,035	-	-	-	0%
Contingent Revenue (Domestic)	18,800	-	-	-	0%

Source: Policy, Statistics and Strategic Planning Division

Table 2: Comparative Quarterly Revenue Performance ("000")

Tax Kind	Approved Budget	Q1 Budget	Q1 Actual	Var.+/-	% Var.+/-
Domestic Revenue	785,827	201,655	179,626	(22,029)	-11%
Tax Revenues	639,013	160,019	145,153	(14,866)	-9%
Taxes on Income & Profits	306,439	81,351	70,118	(11,234)	-14%
O/W Personal Income Tax (PIT)	167,026	39,977	39,695	(282)	-1%
O/W Corporate Income Tax (CIT)	64,691	17,739	18,430	691	4%
O/W Other Income Taxes	74,721	23,636	11,993	(11,643)	-49%
Taxes on Property	6,148	2,101	1,646	(454)	-22%
Taxes on Goods & Services	88,443	21,538	18,475	(3,063)	-14%
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Taxes on International Trade	228,733	52,279	52,305	26	0%
Other Taxes (SDCs)	9,250	2,750	2,608	(142)	-5%
Non-Tax Revenues	146,814	41,637	34,473	(7,163)	-17%
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Administrative Fees	30,255	11,069	10,353	(716)	-6%
Fines, Penalties & Forfeits	687	128	5,040	4,912	3837%
Miscellaneous & Unidentified	-	-	0	0	#DIV/0!

Source: Policy, Statistics and Strategic Planning Division

TAXES ON INCOME AND PROFITS

During the first quarter of FY 2025, Taxes on Income and Profits totaled US\$70.12 million, falling short of the quarterly projection of US\$81.35 million by US\$11.23 million (14%). While this headline underperformance signals challenges in overall tax collection, a closer look reveals a more nuanced reality. Personal Income Tax (PIT) remained stable, collecting US\$39.70 million, only 1% below target—highlighting steady payroll tax inflows from the formal sector. Most notably, Taxes on Residents, which include PIT and withholding taxes, dramatically exceeded expectations, reaching US\$242.18 million against a target of US\$67.14 million—a 261% over performance. This spike was mainly due to withholding taxes, which alone brought in US\$192.72 million, 291% above target, likely driven by stronger enforcement, better reporting, and increased disbursements from large employers and donor-funded programs.

Further gains were observed in PIT Section 200A (Residents), which saw a 400% over performance, collecting US\$347,000, indicating expanding coverage to freelancers and landlords. However, taxes on non-residents underperformed slightly, generating US\$13.68 million, or 4% below target, possibly due to timing delays or exemption claims. Meanwhile, Corporate Income Tax (CIT) delivered a modest boost, collecting US\$18.43 million, 4% above the projection. This growth is encouraging and suggests improvements in corporate profitability and compliance, especially within sectors like telecommunications, finance, and retail. Overall, while the category underperformed in aggregate, the standout performance of withholding taxes and stable PIT collections reflect underlying improvements in administration and taxpayer engagement.

Table 3: Performance of Taxes on Income and Profit (000')

Tax Kind	Approved Budget	Q1 Budget	Q1 Actual	Var.+/-	% Var.+/-
TAXES ON INCOME & PROFITS	306,439	81,351	70,118	(11,234)	-14%
PERSONAL INCOME TAX (PIT)	167,026	39,977	39,695	(282)	-1%
Taxes on Residents	270,028	67,139	242,179	175,040	261%
PIT Section 200A (Residents)	397	69	347	277	400%
Withholding Taxes (Residents)	204,799	49,297	192,720	143,423	291%
Taxes on Non-Residents	36,411	14,213	13,681	(531)	-4%
CORPORATE INCOME TAX (CIT)	64,691	17,739	18,430	691	4%
OTHER INCOME TAXES	74,721	23,636	11,993	(11,643)	-49%
Presumptive Section 200c (Small Tax)	141	1,806	3,406	1,600	89%
GSM Annual Gross Margin Tax	-	-	-	-	0%

Source: Policy, Statistics and Strategic Planning



TAXES ON GOODS AND SERVICES

The first quarter performance of Liberia's Goods and Services Tax (GST) system revealed significant underperformance, with total collections amounting to US\$18.48 million, falling short of the US\$21.54 million target by US\$3.06 million, or 14%. The most substantial shortfall came from GST on goods and services excluding motor vehicles, which under-collected by US\$2.07 million (18%), indicating ongoing compliance gaps, especially in informal service sectors and among digital and e-commerce platforms. Domestic excise taxes and motor vehicle taxes also lagged behind targets by 18% and 19%, respectively—likely due to valuation issues, reduced consumer demand, and enforcement lapses. Similarly, taxes on the use of goods and permissions (e.g., licenses and permits) declined 17% below expectations, suggesting delays or inefficiencies in fee enforcement by regulatory agencies.

Despite these challenges, there were a few areas of resilience. Notably, “other taxes on goods and services” recorded a 213% increase over its modest projection, and maritime revenue met its target exactly at US\$4.30 million, reflecting the strength of port-based tax systems and international compliance partnerships. While these gains were modest in monetary terms, they highlight areas of

improved administration that could serve as models for other GST subcomponents. Overall, the GST system's underperformance in Q1 2025 emphasizes the need for enhanced enforcement strategies, stronger digital integration, and targeted reforms to expand the indirect tax base and improve collection efficiency.

Table 4: Performance of Taxes on Goods and Services (000')

Tax Kind	Approved Budget	Q1 Budget	Q1 Actual	Var.+/-	% Var.+/-
Total Goods & Service Tax	88,443	21,538	18,475	(3,063)	-14%
GST Excluding Motor Vehicle	51,705	11,733	9,666	(2,067)	-18%
Domestic Excise	7,658	1,893	1,553	(339)	-18%
Motor Vehicle Taxes	11,146	3,129	2,543	(585)	-19%
Use of Goods & Permission to use Goods	3,903	478	396	(82)	-17%
Maritime	14,000	4,300	4,300	-	0%
Other Taxes on Goods & Servi	32	5	16	11	213%

Source: Policy, Statistics and Strategic Planning



TAXES ON INTERNATIONAL TRADE

The Customs Department's performance in the first quarter of FY 2025 remained relatively stable, generating US\$52.36 million, just 1 percent below the budgeted US\$53.14 million. Taxes on international trade, which form the department's core revenue, slightly surpassed targets, while import duties underperformed by 3 percent due to a significant shortfall in petroleum-related collections and other specialized import categories. However, strong gains in import duties on general merchandise helped offset these losses. Similarly, import-related GST slightly exceeded expectations, with petroleum-related GST outperforming by 21 percent, suggesting increased fuel imports or stronger policy enforcement. Excise taxes also performed well, exceeding targets by 41 percent, primarily due to robust collections on non-alcoholic beverages. Export fees showed modest gains, particularly from wood products, though no revenue was recorded from cocoa and coffee exports.

Despite this overall stability, non-tax revenue under Customs fell sharply short of expectations. Only US\$56,000 was collected versus a target of US\$858,000, largely due to a steep drop in export fees on wood products and reduced rental income from bonded warehouses. This 93 percent underperformance signals a need for improved fee enforcement and reevaluation of revenue strategies in non-tax areas. Still, the Customs Department maintained its role as a dependable contributor, accounting for nearly 30 percent of total national revenue in Q1.

A year-on-year comparison between FY 2024 and FY 2023 reflects a 17 percent increase in Customs revenue, rising from US\$189.02 million to US\$221.44 million. Key drivers of this growth included a 19 percent increase in import duties, a 109 percent surge in GST on imported petroleum, and a 35 percent rise in excise on non-alcoholic beverages. However, there were substantial declines in excise collections on alcoholic beverages (down 70%) and tobacco (down 99%), as well as a 98 percent drop in cocoa and coffee export fees—raising concerns over consumption patterns, enforcement gaps, or policy exemptions. Interestingly, other non-tax revenue doubled to US\$2.13 million, driven by improved regulation of bonded warehouses and export-related fees. See tables below for details.

Table 5: Taxes on International Trade (000')

Description	Approved Budget	Q1 Budget	Q1 Actual	Var.+/-	% Var.+/-
CUSTOMS DEPARTMENT	232,090	53,137	52,361	(776)	-1%
TAXES ON INTERNATIONAL TRADE	228,733	52,279	52,305	26	0%
IMPORT DUTIES	120,297	28,490	27,673	(817)	-3%
O/W: Import duties on goods other than rice and petroleum	64,642	14,221	16,953	2,732	19%
Import duties on petroleum products	28,609	7,796	6,705	(1,091)	-14%
Other Import duties	17,976	4,386	1,385	(3,002)	-68%
CHARGES ON IMPORTS	94,610	22,229	22,421	192	1%
O/W: GST on Imported Goods (Exc. Petroleum)	64,388	14,430	14,894	464	3%
GST on Imported Petroleum	18,265	5,081	6,156	1,075	21%
EXCISE	13,583	1,505	2,127	621	41%
O/W: Excise tax on Other Imported Goods n.e.c	4	1	0	(1)	-98%
Excise Tax On Alcoholic Beverages (Imp.)	-	-	-	-	0%
Excise Tax On Tobacco and Tobacco Products	-	-	-	-	0%
Excise Tax On Non-Alcoholic Beverages (Imp.)	7,249	1,466	1,813	347	0%
FEES AND OTHER LEVIES ON EXPORTS	243	54	84	30	54%
O/W: Other Exports	241	54	84	31	57%
Cocoa and Coffee	0	0	0	(0)	-30%
OTHER NON-TAX REVENUE	3,357	858	56	(802)	-93%
Log and Wood Products Export Fees	3,205	826	28	(798)	-97%
Rental Of Bonded Warehouses	152	33	29	(4)	-14%

Source: Policy, Statistics and Strategic Planning

Table 6: Trade Revenue Comparative Analysis (000')

Description	Q1 FY 2024 Actual	Q1 FY 2025 Actual	CHANGE +/-	% CHANGE +/-
CUSTOMS DEPARTMENT	57,062	52,361	(4,701)	-8%
TAXES ON INTERNATIONAL TRADE	56,758	52,305	(4,453)	-8%
IMPORT DUTIES	28,988	27,673	(1,315)	-5%
O/W: Import duties on goods other than rice and petroleum	14,384	16,953	2,569	18%
Import duties on petroleum products	7,175	6,705	(470)	-7%
Other Import duties	5,407	1,385	(4,022)	-74%
CHARGES ON IMPORTS	22,107	22,421	315	1%
O/W: GST on Imported Goods (Exc. Petroleum)	14,378	14,894	516	4%
GST on Imported Petroleum	4,630	6,156	1,526	33%
EXCISE	5,581	2,127	(3,454)	-62%
O/W: Excise tax on Other Imported Goods n.e.c	66	0	(66)	-100%
Excise Tax On Alcoholic Beverages (Imp.)	-	-	-	0%
Excise Tax On Tobacco and Tobacco Products	-	-	-	0%
Excise Tax On Non-Alcoholic Beverages (Imp.)	1,232	1,813	581	47%
FEES AND OTHER LEVIES ON EXPORTS	83	84	1	2%
O/W: Other Exports	83	84	1	2%
Cocoa and Coffee	-	0	0	0%
OTHER NON-TAX REVENUE	304	56	(248)	-82%
Log and Wood Products Export Fees	281	28	(254)	-90%
Rental Of Bonded Warehouses	23	29	6	27%

Source: Policy, Statistics and Strategic Planning



MINISTRIES & AGENCY FEES

During the period under review, total collections from Sector Ministries and Agencies Fees amounted to US\$10.35 million, falling slightly short of the quarterly target of US\$11.07 million by US\$716,000, representing a 6 percent negative variance. While the aggregate performance appears stable, a closer look at individual ministries and agencies reveals a mix of significant over- and underperformance, signaling the need for targeted reforms and enforcement measures across specific entities.

Among the top-performing entities, the Environmental Protection Agency (EPA) stood out dramatically, collecting US\$75,000 against a Q1 projection of just US\$1,000, representing a staggering 6811 percent increase. This exceptional performance may be attributed to enhanced enforcement of environmental regulations, increased fines, or a one-time collection from a major environmental compliance case. Similarly, the Commerce and Industry Ministry exceeded its target by 390 percent, and the Post and Telecommunications Ministry by 73 percent, both indicating improvements in service fee collection and reporting.

Other strong performers included the Health and Social Welfare Ministry (up 61 percent) and the Public Works Ministry, which collected US\$184,000 against a budgeted US\$130,000, representing a 42 percent increase. These results reflect effective administrative mechanisms or higher-than-expected service demand during the quarter.


































However, several key institutions significantly underperformed. The Labor Ministry, which had the highest quarterly revenue projection among all agencies at US\$2.45 million, collected only US\$1.99 million, resulting in a US\$462,000 shortfall (19 percent). The Liberia National Police fell drastically short, collecting just US\$1,000 out of an expected US\$77,000—a 98 percent underperformance. The National Fire Service (NFS), Lands, Mines and Energy Ministry, and Education Ministry also recorded double-digit declines of 63 percent, 60 percent, and 31 percent, respectively.

Notably, some agencies, such as the Forestry Development Authority, National Commission on Higher Education (CHE), and Liberia Electricity Corporation, recorded no revenue at all during the period. While this may be attributed to timing issues or delayed reporting, it flags the need for closer

monitoring and possibly compliance support to improve performance in subsequent quarters.

On the other end of the spectrum, certain ministries recorded minimal collections despite no budgetary allocations for Q1—such as the Gender, Social & Children Protection Ministry and the Temple of Justice. These may reflect unplanned or residual collections that were not captured during budget planning. See table below for details.

Table 7: Performance of Sector Ministries & Agency Fees

Tax Kind	Approved Budget	Q1 Budget	Q1 Actual		Var.+/-	% Var.+/-
SECTOR MINISTRIES & AGENCY FEES	30,255	11,069	10,353		(716)	-6%
AGRICULTURE MINISTRY	29	11	17		6	54%
CENTER FOR NATIONAL DOCUMENTS AND RECORDS	311	94	76		(17)	-18%
COMMERCE AND INDUSTRY MINISTRY	78	1	4		3	390%
EDUCATION MINISTRY	205	66	45		(20)	-31%
ENVIRONMENTAL PROTECTION AGENCY	9	1	75		74	6811%
FOREIGN AFFAIRS MINISTRY	2,974	819	765		(54)	-7%
FORESTRY DEVELOPMENT AUTHORITY	42	-	-		-	0%
GENDER, SOCIAL & CHILDREN PROTECTION MINISTRY	-	-	15		15	0%
HEALTH AND SOCIAL WELFARE MINISTRY	5	2	3		1	61%
INDUSTRIAL PROPERTY OFFICE	422	4	9		5	0%
INFORMATION MINISTRY	65	25	4		(20)	-82%
INTERNAL AFFAIRS MINISTRY	100	27	14		(13)	-47%
JUSTICE MINISTRY	98	22	22		0	1%
LABOR MINISTRY	10,200	2,447	1,985		(462)	-19%
LANDS, MINES AND ENERGY MINISTRY	107	17	7		(10)	-60%
LIBERIA COPYRIGHT OFFICE	0	-	-		-	0%
LIBERIA ELECTRICITY CORPORATION	-	-	-		-	0%
LIBERIA IMMIGRATION SERVICE	6,142	1,341	1,381		40	3%
LIBERIA LAND AUTHORITY	97	31	16		(14)	-47%
LIBERIA NATIONAL POLICE (LNP)	420	77	1		(76)	-98%
LIBERIAN BUSINESS REGISTRY	2,332	772	663		(108)	-14%
NATIONAL COMMISSION ON HIGHER EDUCATION (CHE)	86	-	-		-	0%
NATIONAL FIRE SERVICE (NFS)	500	111	42		(70)	-63%
NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA	-	-	-		-	0%
NATIONAL IDENTIFICATION REGISTRY	-	-	-		-	0%
NATIONAL ELECTIONS COMMISSION	5,000	5,000	4,960		(40)	-1%
OTHER MINISTRIES AND AGENCIES (OMA)	29	2	-		(2)	-100%
POST AND TELECOMMUNICATIONS MINISTRY	200	15	26		11	73%
PUBLIC WORKS MINISTRY	565	130	184		54	42%
TEMPLE OF JUSTICE	37	-	1		1	0%
TRANSPORT MINISTRY	188	50	37		(13)	-25%
YOUTH AND SPORTS MINISTRY	14	5	0		(5)	-100%

Source: Policy, Statistics and Strategic Planning

SECTORAL REVENUE ANALYSIS

An analysis of sectoral revenue performance between 2024 and 2025 highlights an encouraging 8 percent overall increase, with total collections rising from US\$166.97 million to US\$179.63 million. This growth points to improved tax compliance, active reforms by the Liberia Revenue Authority (LRA), and modest economic formalization. Notable contributors to the rise include the public administration and defense sector, which more than doubled, likely due to payroll formalization and donor inflows. The construction sector also nearly doubled, reflecting intensified infrastructure development. The financial and insurance sector grew by 34 percent, suggesting gains in formal banking and digital finance adoption. Other strong performers include manufacturing (up 21%), arts and entertainment (up 63%), and real estate, all signaling a gradual diversification of the revenue base beyond traditional industries.

However, the report also reveals critical weaknesses. Key sectors like mining and quarrying fell by 11 percent, likely due to reduced exports or compliance issues, while transportation and storage dropped by 23 percent, possibly tied to logistical inefficiencies or trade slowdowns. Sectors such as agriculture, information and communication, and professional services also declined, underscoring persistent informality, shifting market trends, and possible contraction in donor-funded activities. Meanwhile, the wholesale and retail trade sector, despite being the largest revenue source, remained stagnant. These sector-specific contractions highlight vulnerabilities that could undermine overall revenue performance unless addressed through targeted tax policies, improved monitoring, and incentives for compliance and growth in underperforming industries.

Table 8: Comparative Sector Revenue Analysis

SECTOR	2024	2025	VAR. +/-	% VAR. +/-
GRAND TOTAL	166,972	179,626	12,654	8%
WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES	48,445	48,586	141	0%
MINING AND QUARRYING	35,050	31,140	-3,909	-11%
PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	12,324	23,528	11,204	91%
UNIDENTIFIED	11,302	12,935	1,633	14%
INFORMATION AND COMMUNICATION	12,394	11,401	-993	-8%
FINANCIAL AND INSURANCE ACTIVITIES	8,994	12,045	3,050	34%
MANUFACTURING	8,450	10,226	1,777	21%
TRANSPORTATION AND STORAGE	10,268	7,869	-2,399	-23%
AGRICULTURE, FORESTRY AND FISHING	6,611	6,046	-565	-9%
CONSTRUCTION	2,216	4,273	2,056	93%
HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	2,943	2,821	-122	-4%
ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES	1,938	2,780	842	43%
PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES	1,870	1,212	-657	-35%
EDUCATION	1,219	1,244	25	2%
ACCOMMODATION AND FOOD SERVICE ACTIVITIES	972	1,288	316	32%
REAL ESTATE ACTIVITIES	974	944	-29	-3%
ARTS, ENTERTAINMENT AND RECREATION	497	812	315	63%
OTHER SERVICE ACTIVITIES	475	454	-21	-4%
WATER SUPPLY, SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES	30	21	-9	-29%
ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCED	0		-0	-100%

Source: Policy, Statistics and Strategic Planning

ADMINISTRATIVE AND OPERATIONAL ACTIVITIES

PART TWO



DOMESTIC TAX DEPARTMENT

The Domestic Tax Department, a core arm of the Liberia Revenue Authority, is tasked with the meticulous collection of "Lawful Revenue" with utmost professionalism and integrity. Among its primary objectives are augmenting domestic revenue collections to facilitate human and economic development, fostering public trust in revenue administration to bolster voluntary compliance, and rigorously enforcing tax debt collection. While the main objective of the Department is focused on legitimate revenue collection, its strategic objectives are fixed on: increasing the number of taxpayers and enhancing compliance; quality service delivery; sound and robust enforcement mechanism; and the conduct of appropriate tax audits.

The department comprises of many divisions including, Large Tax, Medium Tax, Small and Micro Tax, Natural Resource Tax, Government Not-For-Profit and Real Estate. Others include, Registration and Return Processing, International Tax, Business Policy Unit as well as Tax Business Offices.

LARGE TAX DIVISION

The Large Taxpayers' Division is one of the three divisions within the Domestic Tax Department and manages the compliance of taxpayers whose annual turnover is LRD 50M and above or those in the Banking, Finance, Insurance and Telecommunication sectors. It is a Public Service Division charged with domestic administration of all large taxpayers. The Division is made of three core sections, including Analysis, Assessment and Accounting, Audit and Collection and Enforcement. Currently as per LITAS Registry, there are Three Hundred and Twenty-Five active registered large taxpayers (325), forty-one (41) new/inactive which have been sent to enforcement for action (little or no activities since registration).

The following are the three operational functions of the Large Tax Division: Analysis, Assessment, and Accounting (validation), Audit; and Collection & Enforcement.

For the period under review, the large tax division monitored and collaborated with Three Hundred Twenty-five Active (325) taxpayers within the twelve (12) main sectors, Manufacturing, Informational, Wholesale and Retail, Finance and Insurance, Construction, Professional and Scientific, Transportation, Real Estate, Accommodation, Administrative and Support, SOEs, Arts and Entertainment.

Table 9: Newly Registered Taxpayers

SECTOR	Beginning of the year	Newly Reg
C MANUFACTURING	38	4
F CONSTRUCTION	24	-
G WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND	120	2
H TRANSPORTATION AND STORAGE	21	-
I ACCOMMODATION AND FOOD SERVICE ACTIVITIES	14	-
J INFORMATION AND COMMUNICATION	14	1
K FINANCIAL AND INSURANCE ACTIVITIES	35	1
L REAL ESTATE ACTIVITIES	2	-
M PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES	10	-
N ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES	11	-
O PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	12	-
Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	1	-
R ARTS, ENTERTAINMENT AND RECREATION	10	-
TOTAL	312	8

Source: Large Tax Division

LTD revenue for the quarter amounted to US\$58.152 million. However, the division recorded US\$17.096 million deficit. The decline in revenue is ascribed to WH on Salaries & Wages which underachieved its target by US\$7.060 million. When revenue for this reporting is compared to that of last fiscal period same time, the Division registered US\$4.105 million excess from US\$54.047 million in FY 2024 to US\$58.152 million in FY 2025.

Table 10: Large Tax Comparative Analysis year on year

Large Tax Division Year on Year Comparative Analysis				
<i>Tax Kind</i>	<i>Actual 2023</i>	<i>Actual 2024</i>	<i>Actual 2025</i>	<i>Variance</i>
<i>Income & Profit</i>	21,499	27,221	29,465	2,244
<i>Goods & Services</i>	16,308	14,349	14,814	465
<i>Property Income</i>	6,678	10,560	11,491	931
<i>Penalties and Interest</i>	24	1,917	2,369	452
<i>Miscellaneous</i>	0	-	13	13
TOTAL	44,509	54,047	58,152	4,105

Source: TAS

The above table displays a 21% (US\$9.538 million) growth in collection from 2023 to 2024. Whereas 2024 to 2025 same period when compared, collection has grown by some 8% (US\$4.105 million). Taxes on Income and profit registered 27% (US\$5.722 million) excess in revenue over the period, 2023 to 2024 same period when compared, whereas 2024 to 2025 same period when compared an increase in collection of 8% (US\$2.244 million).

Property Income logged some 9% (US\$931 thousand) growth over the period 2024 to 2025 when compared, similarly Goods & Services Tax experienced 3% (US\$445 thousand) surplus over the period FY 2024 to FY 2025 same period when compared.

LTD Activities

The chart below shows that AAA served Two Hundred Fourth-Eight (248) bills for delinquent tax payers in the amount Five million, seventy hundred sixty-one thousand, four hundred sixty-three dollars, two cents United States dollars (US\$ 5,761,463.02) assessment during the quarter, which includes penalty and interest charges.

Table 11: Delinquent Assessment by AAA for

Tax Types	# Of Bills	Principal Tax	Penalty	Interest	Total Tax Due	Paid	Balance
Corporate Income Tax	32	916,558	44,261	37,054	997,873	128,530	869,343
Service Tax	47	1,433,360	2,133	2,647	1,438,141	625,448	812,693
Goods Tax	3	15,950			15,950	1,116	14,833
WH (Res.) on rent	6	79,341	116	30	79,487	74,582	4,905
Wages & Salaries	114	2,131,087	45,535	42,451	2,219,073	277,577	1,941,495
WH (non-Res.) on payments for services rendered	5	786,880			786,880	775,273	11,607
WH (Res.) on payments for serv. rendered	38	324,632	1,406	306	326,343	99,770	226,574
WH Board Management Fees	3	73,765			73,765	67,373	6,392
WH Payment GOL Agency Res	4	1,684	33	268	1,985		1,985
WH (Res.) on Interest	3	4,834	472	59	5,365	2,534	2,831
Grand Total	255	5,768,091.10	93,956.51	82,813.84	5,944,861.45	2,052,204.63	3,892,656.82

Source: LTD

Table 12: Delinquent Assessments from AAA Delivered to Taxpayers

Status	Number	Total
Total Registered taxpayers		320
Newly Register	12	
Public Sector/SOEs	13	
International Airlines	4	
Total Expected Filers 2024/Active		291
Filers	153	
Non-Filers (April 4, 2025, Returns are still coming in)	138	
Nil Filers	76	
TPs with Balances	77	
TPs Who have Paid	36	
Outstanding to Date	41	

Source: LTD

Filers and Non-Filers (January-March 2025)

To ensure the timely payments and filings of due and payable taxes, the Domestic Tax Department launched the LITAS platform with a rollout plan. There has been a steady continual growth in the number of taxpayers enrolled on the platform. The details below reflect the total number of LITAS enrollees for each month during the period.

Table 13: Total number of taxpayers on LITAS

PERIOD	FILERS	BILLIS RAISE (NON-Fileers)
Jan-25	293	14
Feb-25	220	178
Mar-25	277	62

Source: LTD

Table 14: ANNUAL FILING 2024

Status	Number	Total
Total Registered taxpayers		320
Newly Register	12	
Public Sector/SOEs	13	
International Airlines	4	
Total Expected Filers 2024/Active		291
Filers	153	
Non-Filers (April 4, 2025, Returns are still coming in)	138	
Nil Filers	76	
TPs with Balances	77	
TPs Who have Paid	36	
Outstanding to Date	41	

Source: LTD

Key taxpayers for LTD

The chart below shows the top 20 taxpayers with tax payments of at least \$400K JAN 1, 2025-MAR 31, 2025, Year to date to the revenue envelope of government of Liberia.

Table 15: Top 20 Taxpayers by Year-to-Date Payments in FY (January-Mar 2025)

TIN	TAX PAYER	COLLECTION
500002043	Orange Liberia Information	5,780,787
500000125	APM Terminals Transporation	5,200,467
500048361	LISCR TRUST SOE	4,320,312
500012407	ECOBANK Finance	4,275,991
500000018	Lonestar Communication Corp Information	3,138,617
500018438	Monrovia Breweries Manufacturing	2,738,552
500039246	AFCONS Construction	1,544,684
500035384	Liberia Cement Corp Manufacturing	1,285,249
500039246	Liberia Telecommunication Authority SOE	1,283,389
500031066	UBA (LIBERIA) Finance	712,547
500032065	IB Finance	618,735
500000143	FOUANI Brothers WHOLESALE	581,815
500034991	Africa Global Logistic Liberia Transporation	426,630
500032378	LPRC SOE	419,494
501340417	DRA Project Construction	246,679
500037051	GT BANK Finance	216,869

Source: LTD

NATURAL RESOURCE TAX DIVISION

The Natural Resource Tax Section (NRTS) operates as a specialized unit within the Domestic Tax Department, focusing on the taxation management of Liberia's natural resources sector. It oversees Audit and Analysis, Assessment, and Accounting functions across the Mining, Petroleum, Agriculture, and Forestry sectors. By the conclusion of FY 2023, the NRTS administered a total tax roll of 8,231 taxpayers within the Liberia Integrated Tax Administration System (LITAS), representing an increase of 587 taxpayers compared to the previous fiscal year.

During the quarter, NRTD collection stood at US\$28.064 million. When this tax quarter is compared to last fiscal period same time, the division experienced 10% (US\$3.220 million) deficit in collection from US\$31.284 million in FY 2024 to US\$28.064 million in FY 2025. The table below confirms a 6% (US\$1.772 million) growth over the period, 2023 to 2024.

Taxes on Income and profit registered 18% (US\$1.871 million) excess in revenue when collection for 2024 is compared to 2023, whereas 2024 to 2025 same period when compared an increase in collection of 1% (US\$224 thousand).

Property Income which is a major tax kind of Non-Tax Revenue recorded some 27% (US\$2.825 million) decline over the period 2024 to 2025 when compared, likewise Goods & Services Tax experienced 2% (US\$3 thousand) shortage over the period FY 2024 to FY 2025 same period when compared.

Table 16: Year on Year NRTS Revenue Performance

<i>NRTD Year on Year Comparative Analysis</i>				
<i>Tax Kind</i>	<i>Actual 2023</i>	<i>Actual 2024</i>	<i>Actual 2025</i>	<i>Variance</i>
<i>Income & Profit</i>	14,268	16,138	16,363	224
<i>Goods & Services</i>	262	159	156	-3
<i>Other Taxes</i>	251	3,559	2,551	-1,008
<i>Property Income</i>	14,726	10,276	7,451	-2,825
<i>Penalties and Interest</i>	6	1,152	1,544	392
<i>Miscellaneous</i>	-	-	-	-
<i>TOTAL</i>	29,512	31,284	28,064	-3,220

Source: TAS

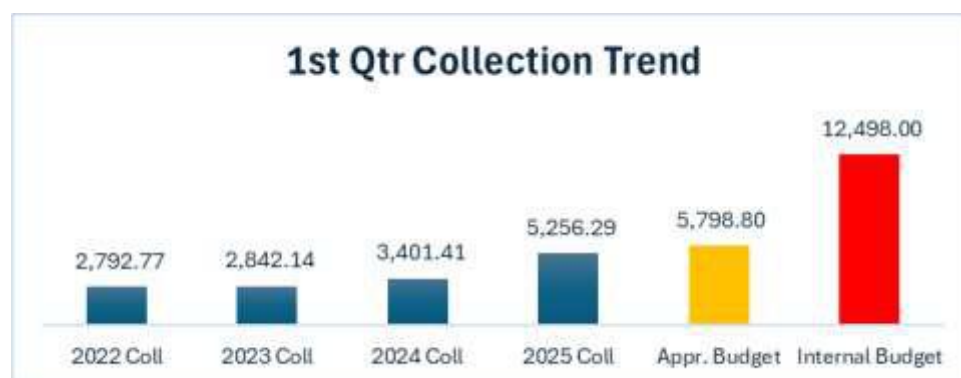
MEDIUM TAX DIVISION

The Medium Tax Division (MTD) is the arm of the Department responsible for ensuring taxpayers' compliance in the medium tax category. The main criteria used to categorize taxpayers is the gross annual turnover, and as such, medium taxpayers are taxpayers with a gross annual turnover of more than L\$3 million and up to L\$50 million.

Unreconciled collection for 1st quarter of Fiscal year 2025 is US\$5,256.29M. Figure 2 below shows that collection has more than doubled since 2022. Collection this quarter shows a 54% growth over the collection for the same period in 2024. Against the approved budget of US\$5,798M, collection shows a negative variance of US\$0.543M. Against LRA's internal budget of US\$12.498, collection has a negative variance of US\$7.242M. It is important to note that given the five-year collection trend, the percentage collection for 1st quarter for the Medium Tax Division is between 21% to 23%. However, the projection for the 1st quarter of this year is 33% of the total amount to be collected.

The total collection in itself has been overstretched by more than 130% - the Division collected 16.35M last year and an additional 21.4M has been added to this as the target for 2025.

Medium Tax First Quarter Collection Trend 2022 to 2025



Source: TAS as at Apr 5, 2025 (unreconciled)

Table 17: Collection Performance against LRA Internal Budget 2025

Tax Type	Qtr1 Budget	Qtr 1 Actual	Qtr 1 Var
Total Revenue	12,498	5,270	(7,228)
Domestic Revenue	12,498	5,270	(7,228)
TAX REVENUE	12,494	4,964	(7,530)
TAXES ON INCOME & PROFITS	8,793	4,291	(4,502)
TAXES ON RESIDENTS	8,377	4,242	(4,134)
o/w Personal Income Tax (PIT)	4,008	2,450	(1,558)
o/w Corporate Income Tax (CIT)	3,001	1,185	(1,816)
TAXES ON NON-RESIDENTS	417	49	(368)
TAXES ON GOODS & SERVICES	3,701	673	(3,028)
GENERAL TAXES ON GOODS & SERVICES	3,183	622	(2,561)
o/w Sales Taxes (Goods)	1,256	181	(1,075)
o/w Sales Taxes (Services)	1,927	441	(1,486)
EXCISE TAXES (DOMESTIC)	517	25	(492)
TAXES ON USE OF GOODS AND ON PERMISSION TO USE GOODS OR PERFORM ACTIVITIES	-	26	26
FINES, PENALTIES AND FORFEITS	4	286	282
Administrative penalties and interest	4	286	282
o/w Administrative penalties	4	266	262
o/w Administrative interest	-	21	21
TOTAL GRANT	-	-	-
TOTAL BORROWINGS	-	-	-

Source: TAS as at Apr 5, 2025 (unreconciled)

MTD ACTIVITIES

Taxpayer Education and Engagement:

- **Tax Amendments:** The team has been heavily involved in the ongoing awareness for on the recent tax amendments passed in December 2024. Key activities in process includes: Development of a matrix explaining the amendments and for use in developing the presentation on tax amendments for both Policy Division, TPSD, and CMPA Presentations at the Liberia Chambers of Commerce, Customers Brokers Association, and the Liberia Business Association.
- Delivery of GST brochures reflecting the amended GST rate by Enforcement team to GST taxpayers

- LITAS Training and Support:** In efforts to increase voluntary compliance and facilitate taxpayer use of the system, the Department has mandated that staff do not file returns on behalf of taxpayers. Staff are to, however, provide support to taxpayers on the use of the system. To facilitate this, training videos was developed by the Medium Tax Team to aid taxpayers in the following processes in LITAS: subscription process, filing of returns, both monthly and quarterly, creation of bank payment slip and creation of withholding certificate. The team will work with the Taxpayers Services Division (TPSD) and Communication and Media Publication Section (CMPA) in the 2nd quarter to ensure these videos are made available on the LRA website and shared on all of LRA social media platforms.
- GST-EFD Awareness Program:** The team is aims to collaborate with TPSD and CMPA on awareness campaign GST-EFD invoices. The aim is to ensure that the public is educated about the importance of the issuance of GST invoices printed on fiscal receipts (EFDs receipts). In addition to this, to ensure that the public demands that registered GST businesses issue an official GST invoice or receipt as evidence whenever a transaction occurs. The team will work with TPSD and CMPA to submit a program and a budget to achieve this. Issues to clearly articulate in the education and awareness campaign includes raffle draws for the public on individuals that present GST invoices, Creation of possible incentive for whistleblowers emphasis on penalty measures such as fines for violators on the non-issuance of GST invoice and campaign will cover both the EFD deployment and issuance of GST invoices.
- Collaboration with other Stakeholders:** Collaboration has begun with the Ministry of Public on joint compliance exercise for construction and engineering sector. A follow-up was done and the Ministry has agreed to share with the LRA a list of certified construction and engineering firms. The procedures for certification of construction and engineering firms have been shared for synchronization, where applicable, with the process of obtaining tax clearance. The team will complete a draft synchronized procedure by the 2nd quarter of FY2025.
- Tax Roll Integrity:** A key goal of the Medium Tax Division for the first half of the fiscal year is improving the integrity of the tax roll. Data cleansing activities to achieve this goal will be rolled over to the second half of the year in addition to our plan tax base expansion program. The scope of the data cleansing activities includes identification and suspension of inactive Proper segmentation of taxpayers into the right sector where applicable, and closure of inappropriate accounts in taxpayer profile. From the tax roll review, the team has identified over 2000 inactive taxpayers and over 700 taxpayers for re-segmentation to other Divisions. The process is still ongoing.
- Tax Base Expansion:** The Enforcement team has begun block mapping activities aimed at the creation of database for GST registered taxpayers. The goal is to develop a digital map for GST taxpayers and to ensure certification of all GST taxpayers. The sectors to be covered in 1st and

2nd quarters are: accommodation and food services sector, arts and Entertainment sector, where applicable, manufacturing sector and professional services sector.

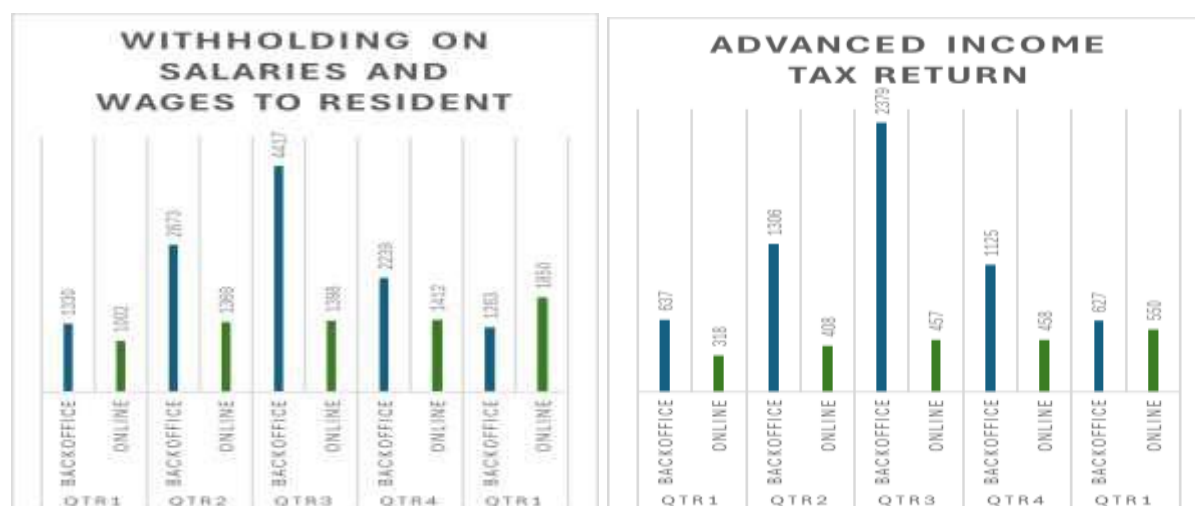
- **LITAS Rollout:** The Audit module has been completed for rollout and the team is currently working with MISD on the use of the system. The training for the Enforcement module was conducted and there were issues noted for correction and adjustment in the system. Once the developers have completed these adjustments, another review will be conducted with the aim of full use of the module to be implemented in the 2nd quarter of the fiscal year. The Tax Clearance module has not been rolled out.
- **EFD Deployment:** The Division is driving the rollout of the EFD Re-Deployment Program. The re-deployment exercise started late last year is to be implemented in phases. The first phase focused on re-deployment for taxpayers that had previously been on-boarded with devices deployed. 98 devices were successfully deployed. This phase was implemented in November and December 2024. The second phase includes the hiring of additional 70 staff for the deployment for at least 5,000 taxpayers in medium and large categories. The implementation of the second phase commenced in 1st quarter of the fiscal year. The hiring process has been almost fully completed. 54 staff have been hired and trained on the EFD deployment exercise as at the end of the quarter. Rollout of field activities is expected to commence in 2nd quarter. Note that there are huge logistical requirements for the successful implementation of the EFD rollout and senior management support is crucial.

Accounting, Assessment & Analysis Section:

Tax Roll: The total tax roll has been moved to LITAS. The total taxpayers on the tax roll as at December 31, 2024, is 13,129. A total of 7,137 taxpayers were identified as inactive and recommended for suspension. 5,130 taxpayers have been suspended already. 2000 taxpayers are approved for suspension but outstanding from the MISD team. There are additional 2000 taxpayers that have been identified for either re-segmentation to another Division or suspension. The total tax returns filed in LITAS is shown in the table below. Note that this is the number of returns filed and not necessarily the number of taxpayers that have filed.

Returns Filed: The figures below shows a comparison between returns filed online vs walk-in office generated returns major tax kinds in the medium category. We see growth in the number of returns filed online for all major tax kinds.

Trend of Tax Returns filed in LITAS



Source: LITAS at Apr 5, 2025

Audit Section:

During the fiscal year, the total of 400 cases were approved for audit of which 128 cases were rolled over from the previous fiscal year. Given the delay in the audit case selection this year and the transition to the use of LITAS by the audit teams, significant progress has not been made in the first quarter. A comprehensive update will be given in the second quarter.

Enforcement Section:

Debt Portfolio: Total unreconciled debt stands at US\$20.22M. Total bills raised for the first quarter of the fiscal year amounted to US\$0.215M of which US\$0.116M (70%) was collected on the bills. See table below.

It is important to note that the amounts reflected in the Enforcement registry includes bills that are to be written off per the the debt stock review committee's report submitted to the Commissioner General last year. The tentative active debt stock brought forward from 2023 and previous periods for the Division stands at US\$935,817.58 and L\$5,289,960.61 per the report.

Table 18: Unreconciled Debt Stock To-Date

Item	# of Taxpayer s	Amount		
		LD	USD	Aggregate (USD)
Over Due Tax B/F	4461	19,315,872.52	20,081,305.88	20,188,509.08
Add: Current Amount	24	452,185.06	214,856.84	217,259.78
Less: Collected From B/F	30	569,097.62	57,342.74	60,366.96
Less: Collected From Current	33	-	116,159.78	116,159.78
Balance Carried Forward	4436	19,198,959.96	20,122,660.20	20,224,684.65

Source: MTD

GOVERNMENT NOT-FOR-PROFIT DIVISION (GNFPD)

The Government & Not-For-Profit- Division, formerly sector ministry section, is one of the four divisions within the Domestic Tax Department and charged with the responsibility to fairly administer and enforce the Liberia Revenue Code and all other tax regulations promulgated which support the fiscal and economic priorities of the Government of Liberia. This is attained through the operations of the Division and by ensuring accurate compliance with tax and non-tax/fees generated by various Ministries/Agencies & Commissions, the Nonprofit Organizations (NGOs); the Education Sector which includes all schools and the Other Activities Service Sector. It is a Public Service Division charged with domestic administration of all Ministries, Agencies of Government and Public Corporations. The Division currently performs two core functions, the Analysis, Assessment and Accounting (AAA), and Collection and Enforcement. The Division is charged with the following four key functions:

- **Oversighting Responsibility:** Insuring that all ministries, agencies of government, commissions and non-governmental organizations comply with the Revenue Code of Liberia, associated regulations, other tax laws, and developed and established Standard Operating Procedures (SOPs) and Memorandums of Understanding (MOUs);
- **Proactively securing all tax and non-tax fees by:** Interacting continually with all ministries, agencies of government and commissions and NGOs for the smooth and timely collection of targeted tax and non-tax fees;
- **Liaise with all government ministries, agencies and commissions and NGOs by** coordinating operations with other parts of the Domestic Tax Department, Customs Department and all other ministries, agencies of government and commissions as applicable; and recommends legislative and Operational changes to the Commissioner, Domestic Tax Department.

The period under review ended with a total of 8,716 active taxpayers within the four (4) major sectors and other sectors across other divisions. During the period, there were a total of Three Hundred Thirty-Eight (338) new registrants allocated amongst the Analysts and Enforcers as indicated within the table below:

Table 19: Small & Micro Tax YTD Tax Roll Management for March

GNFPD Tax-Roll Management Quarter 1, 2025				
Sectors	Beginning of the Year	Q1	Growth Percentage	End of Period
Human Health	3,901	221	5%	4,122
Education	2,502	30	1%	2,532
Other Service Activities	1,153	63	5%	1,216
Public Administration	180	3	2%	183
Non-Primary GNFPD Sectors	642	21	3%	663
TOTAL	8,378	338	4%	8,716

Source: TAS

Revenue examination from TAS revealed GNFPD collected US\$33.100 million revenue registering US\$3.413 million decrease when collection is matched to its US\$36.512 million target. Below is a descriptive outlook of actual collection against projection during the tax period.

Table 20: Government and Non-For-Profit Division March 2025 YTD collection

Description	GNFPD JAN-MAR 2025 OUTLOOK				
	Projection US\$	Actual Collection			Variance US\$
	US\$	US\$	LRD	CONS.	US\$
GoL/CSA	6,865	5,201,454	609,855,737	8,343	1,478
Withholdings GoL 2% & 4% (Res)	108	794,762	58,693,991	1,101	993
Withholdings Services Render (Res)	-	798,369	40,437,347	1,006	1,006
Withholdings Services Render (Non-Res)	-	-	-	-	-
Wages & Salaries	6,757	3,608,323	510,724,399	6,236	-521
Others	-	-	-	-	-
Goods & Services	3,982	2,544,172	48,121,894	2,793	-1,189
ANNUAL VEHICLE REGISTRATION STICKER	1,760	991,407	20,049,702	1,095	-665
Business registration fees	10	169,585	8,964,187	216	205
DRIVER LICENSE	679	504,310	7,785,445	545	-135
VEHICLE LICENSE PLATES	1,219	673,595	5,800,848	704	-515
MOTORBIKE LICENSE PLATES	295	159,859	5,313,522	187	-107
Others	19	45,416	208,190	46	27
Ministries & Agencies	14,018	6,998,462	661,030,508	10,348	-3,670
BIN	2,171	1,380,756	-	1,381	-790
MFA	1,165	765,305	19,132	765	-400
MOL	3,553	1,985,322	8,000	1,985	-1,568
LBR	1,289	553,817	21,350,080	663	-626
CND	94	84,610	144,098	85	-8
Others	5,746	2,228,651	639,509,199	5,468	-278
NGO's & Schools	11,646	9,341,138	293,309,727	10,905	-740
Wages & Salaries	11,646	9,185,431	292,957,714	10,748	-898
WH (Res.) on rent	-	150,172	352,013	152	152
WH (non-Res.) on rent	-	5,535	-	6	6
Others	-	-	-	-	-
Others Taxes	2	691,074	3,775,739	710	708
Total Collections	36,512	24,776,299	1,616,093,606	33,100	-3,413

Source: TAS

Tax Clearance

Table 21: Tax Clearance Requests & Processed for the Q1 of 2025 Fiscal Year

GNFPD 2025 Fiscal Year Q1 Tax Clearance Request Management						
Tax Period	BBF	New Request	Number Available for Process	Number Processed & Approved	Balance	Percentage Processed
January-March	222	219	441	146	295	33%
TOTAL	222	219	441	146	295	33%

Source: GNFPD

During the period, 222 tax clearance requests were brought forward from 2024 tax year and 219 new requests during quarter one 2025. A total of One Hundred Forty-Six (146) of 33% of the total number of tax clearance requests were processed and approved while 295 or 67% were rolled over to quarter two of 2025 fiscal year.

DETAILS ACTIVITIES CARRIED OUT DURING THE QUARTER

During the period January-November 2024, the division conducted three joint enforcements. In the quest to capture new tax payers and increase the national revenue envelop of Liberia, the Liberia Revenue Authority, Ministry of Labor and Liberia Immigration Service embarked on a nationwide joint enforcement exercise within the southeastern part of Liberia, namely, Maryland, Grand Gedeh, Rivergee, Sinoe, Rivercess and Grand Kru for a period of fourteen (14 days). The essence of this exercise was to promote compliance, increased administrative revenue, follow-up on previous enforcement exercise, to make sure business institutions operate in conformity with the decent work law and obtained work permits for their foreign works as well as the required LIS change of Status and Resident Permits.

Joint Enforcement Methodology

1. Public Service Announcements
2. Hold Joint Radio Talk Shows and Field enforcement exercises

Overall Objective of the Joint Enforcement

1. Ensure all foreign nationals and aliens within the employ of businesses, self-employed;
2. Verified and ensure they have current work permits, change of status and resident permits;
3. Issue work permit bills for those found not to have current work permits;
4. Issue change of status and resident permits assessment for those found not to have and
5. Issue relevant administrative fines for violators

Table 22: Shows Work and Resident Permits Assessments from the Joint Enforcement

Ministry of Labor & Liberia Immigration Services South Eastern Joint Enforcement				
Agency	MoL	LIS	Fines	Total
Maryland	23,400	70,000	74,000	167,400
Rivergee	62,400	-	2,850	65,250
Grand Gedeh	11,000	-	1,000	12,000
Rivercess	4,000	12,000	-	16,000
Sinoe	29,000	87,000	-	116,000
Grand Kru	2,000	6,000	-	8,000
TOTAL	131,800	175,000	77,850	384,650

Source: GNFPD

During the joint enforcement, a total of US\$384,650 was raised as assessments and fines by both the Ministry of Labor and the Liberia Immigration Services. All amounts quoted in the above table are in the United States Dollars.

Table 23: Shows Work and Resident Permits Assessments from the Joint Enforcement

Compliance Activity	Compliance Risk	Compliance Action
Supporting Voluntary tax Compliance	Lack of knowledge of the business processes on deregistration and dissolution	Held a tax dialogue with the LINGO Forum members to provide guidance on the business processes for deregistration, suspension of accounts and dissolution and severance tax computation as a result of the USAID fund freeze
Supporting Voluntary tax Compliance	Lack of GoL vendors withholding application	Held tax dialogues with the administration and financial departments MoA, MoE, MoL, Ministry of Commerce, Gender, Youth & Sports and Paynesville Corporation to driver GoL vendors withholding and right classification of taxes
Supporting Voluntary tax Compliance	Wrong tax classification and no filings	Held tax clinics with LFA which led to the right classification of employees' wages withholding taxes from the wrong rate of 10 percent to the personal income tax, 22MoH projects and 36 CBL vendors providing the reliance of the withholding tax regime, how to print withholding certificates and the creating of TINs
Supporting voluntary tax compliance	No LTAS Subscription	Subscribed 48 taxpayers in LTAS and ensure relevant tax families for 52 taxpayers are opened
Supporting adequate reporting and declaration	Incomplete registration information	Reviewed and validated taxes computed on severance to ensure amounts were adequate and appropriate for 17 taxpayers with 204 departing employees. A total of US\$141,590.47 and LRD131,720,457.12 realized
Supporting Voluntary compliance	No filings and filings with no payments made	14 individual tax compliance meetings held for taxpayers identified not filing or filing with no payments
Integrity of registered taxpayers' base	Wrong taxpayers' segmentation	166 taxpayers were rightly segmented and relevant tax families ensured opened
Supporting voluntary Tax compliance	Lack of credit letters	96 tax credit certificates including foreign tax credits letters were issued during the quarter
Supporting adequate reporting and declaration	Delinquent taxpayers identified	248 tax assessment bills were printed with a total value of US\$265,354.00 and LRD14,092,287.26
Supporting Voluntary Tax Compliance through TCC review	Filing and payment gaps	146 tax clearances were processed and approved during the quarter

Source: GNFPD

Table 24: Reflects Outstanding Debt Details

Quarters	Tax Kind	# of Bills	US\$	US\$	US\$	Total Tax Due
			Principal	Penalty	Interest	US\$
BBF	AUDIT	3	3,935,251.61	30,371.91	23,455.22	3,989,078.74
BBF	DESK AUDIT					
BBF	AAA	2463	506,344.12	34,625.13	66,755.88	607,725.13
ADD	CURRENT DESK AUDITS					
ADD	CURRENT AUDIT	2	2,787,882.59	1,863,084.35	744,416.55	5,395,383.49
ADD	CURRENT AAA BILLS	114	196,743.12	14,712.09	9,999.64	221,454.85
TOTAL		2610	7,426,221.44	1,942,793.48	844,627.29	10,213,642.21
LESS P & I WAIVED		IRC waived by CG Office				46,414.36
COLLECTIONS		1433				352,245.50
TOTAL BALANCE FOR THE PERIOD			STANDING INCLUDES PRINCIPALS + PENALTY			9,814,982.35
LESS P & I INCLUSIVE			27.93% OF TOTAL TAX IS P & I			-2,741,006.41
NET REALIZABLE PRINCIPAL TAX			72.07% OF TOTAL TAX DUE IS PRINCIPAL			7,073,975.94

Source: TAS

A total collection of US\$352,245.50 during Q1, 2025. Note of the total US\$9,814,982.35 tax debt, National Road Fund owed a total of US\$5,280,564.97 or 53.80% of the total debt. Also, NASSCORP has a total installed with status current of US\$3,357,639 or 34.21.

REAL ESTATE TAX DIVISION

The Real Estate Tax Division (RETD) is responsible for recovery, assessment, valuation, enforcement, collection, and accounting of taxes on land and buildings and to enforce the Revenue Code, regulations, and related laws regarding real estate in Liberia.

During the year under review, the division collection stood at US\$1.6 million, up by 12% when compared to corresponding period in FY2024. This over performance is largely attributed to robust enforcement activities undertaken by the division. See table and figure below for details.

Table 25: Real Property comparative tax collection

TAX KIND	2024	2025	VAR.+/-	% VAR.+/-
TAXES ON PROPERTY	1,472	1,646	174	12%
City or town lot (within city. town. municipal or commonwealth district)	45	80	35	78%
Farmland (outside city. town. municipal or commonwealth district)	4	1	(3)	-69%
Business or commercial use	1,034	1,136	101	10%
Industrial use	68	72	4	7%
Residential use	73	88	15	20%
Farm use in urban areas	220	220	(0)	0%
Farm use outside of urban areas	1	0	(1)	-98%
Comm. use buildings and other improvements situated on public land	27	49	23	84%
Estate. inheritance. and gift taxes	0		(0)	-100%

Source: TAS



Collaborating Partnerships

- The Real Estate Tax Division is currently working closely with the Local Government of Montserrado County in collaboration with the Monrovia City Corporation and the Paynesville City Corporation for Real Property Tax Administration and Own-Source Revenues Expansion and Revenue Sharing. This initiative has led to the development of a draft MoU and Roadmap.
- Ongoing expansion of Real Property Tax in Grand Bassa County
- Prepared draft MoU with the Liberia Marketing Association (LMA) to ensure that all government lease properties are in compliance and waiting feedback

Others

- Printing and logging of all property tax bills, current and delinquent, to identify duplicated properties, waivers that were not affected in the system as per Executive Orders, and account for overly past due debts roll-over from the Ministry of Finance for actions
- Commence weekly monitoring of team performance on field exercise in various tax districts
- Commence the process for Joint Enforcement exercise in Margibi, Bong and Nimba Counties

CUSTOMS DEPARTMENT

The Department of Customs is one of the two core businesses of the Liberia Revenue Authority. It consists of three Divisions with a broader mandate to administer and enforce all Customs laws of the Revenue Code of Liberia and other laws relevant to the collection of border taxes, the facilitation of legitimate trade and enforcement of border security.

REVENUE PERFORMANCE

During the first quarter of Fiscal Year 2025, total customs revenue amounted to US\$52.36 million, compared to an approved year-to-date target of US\$53.14 million, resulting in a marginal underperformance of US\$775,800 or 1 percent. The underperformance was primarily due to the delayed posting of revenue from rural ports into the Tax Administration System.

When compared to the same period in FY-2024, customs revenue declined by 8 percent, dropping from US\$57.06 million in FY-2024 to US\$52.36 million in Q1 FY-2025. This decline was largely attributed to the executive order issued by the president in March 2024 suspending excise/surcharge on petroleum products still into effect up to the first quarter of FY 2025.

The table below provides a detailed comparison of budgeted and actual revenue performance by major tax categories for Q1 of FY-2025. A subsequent comparison assesses the performance shift between Q1 of FY-2024 and Q1 of FY-2025.

Table 26: Actual Revenue Contribution by Major Tax kind

	BUD	ACT	VAR	% VAR.+/-
Total Customs	53,136.8	52,361.0	- 775.8	-1%
TAXES ON INTERNATIONAL TRADE	52,278.3	52,304.9	26.6	0%
Import Duties	26,403.4	25,042.3	- 1,361.1	-5.2%
Import duties on petroleum products	7,795.6	6,705.0	- 1,090.6	-14%
Import duties on goods other than rice and petroleum	14,220.5	16,952.6	2,732.0	19%
Import duties on rice	0.9	-	- 0.9	-100%
Other import duties	4,386.4	1,384.7	- 3,001.7	-68%
GST	19,510.8	21,050.1	1,539.3	7.9%
GST on imported goods (excluding petroleum)	14,430.1	14,894.1	464.0	3%
GST on imported petroleum	5,080.6	6,156.0	1,075.3	21%
Excise	6,364.1	6,212.5	- 151.6	-2.4%
Surcharge on imported petroleum (ago)	-	98.0	98.0	0
Excise tax on cosmetics (imported)	38.0	313.4	275.4	726%
Excise tax on luxury automobiles (imported)	0.1	-	- 0.1	-100%
Excise tax on non-alcoholic beverages (imported)	1,466.3	1,813.1	346.9	24%
Excise tax on other imported goods n.e.c.	0.8	0.0	- 0.8	-98%
ECOWAS trade levy	2,086.3	2,630.6	544.3	26%
Transshipment fees	0.9	-	- 0.9	-100%
Local fish levy	0.0	-	- 0.0	-100%
Special tax on agricultural products	0.5	-	- 0.5	-100%
Customs user fees	2,565.5	1,136.3	- 1,429.2	-56%
Vehicle entry permit	0.0	-	- 0.0	-100%
Customs penalties and fines	151.5	136.9	- 14.5	-10%
Export Administrative Fees	-	0.1	0.1	0
Cocoa and coffee	0.1	0.1	- 0.0	-30%
Other exports	53.5	84.1	30.6	57%
Excise tax on scrap metal (exported)	0.7	-	- 0.7	-100%
Non-Tax Revenue	858.5	56.0	- 802.4	-93%
Log and wood product export fee	825.5	27.5	- 798.0	-97%
Rental of bonded warehouses	33.0	28.5	- 4.5	-14%

Source: Tax Administration Systems

Table 27: Comparative Trade Revenue Analysis

	FY-2024	FY-2025	VAR.+/-	% VAR.+/-
Total Customs	57,062	52,361	- 4,701	-8%
TAXES ON INTERNATIONAL TRADE	56,758	52,305	- 4,453	-8%
Import Duties	26,969	25,042		-7%
Import duties on goods other than rice and petroleum	14,384	16,953	2,569	18%
Import duties on rice	3	- 3	- 3	-100%
Import duties on petroleum products	7,175	6,705	- 470	-7%
Other import duties	5,407	1,385	- 4,022	-74%
Other Customs Charges on Imports	3,320	3,988		20%
ECOWAS trade levy	2,019	2,631	612	30%
Transshipment fees	2	- 2	- 2	-100%
Local fish levy	0	- 0	- 0	-100%
Special tax on agricultural products	1	- 1	- 1	-100%
Customs user fees	1,073	1,136	63	6%
Vehicle entry permit	0	- 0	- 0	-100%
Customs penalties and fines	142	137	- 5	-4%
Other exports	83	84	1	2%
GST	19,008	21,050		11%
GST on imported goods (excluding petroleum)	14,378	14,894	516	4%
GST on imported petroleum	4,630	6,156	1,526	33%
Excise	7,461	2,225	- 5,236	-70%
Surcharge on imported petroleum (ago)	1,880	98	- 1,782	-95%
Excise tax on cosmetics (imported)	34	313	279	821%
Excise tax on luxury automobiles (imported)	8	-	- 8	-100%
Excise tax on non-alcoholic beverages (imported)	1,232	1,813	581	47%
Excise Tax on Petroleum (Imported - AGO & PMS)	4,240	- 4,240	- 4,240	-100%
Excise tax on other imported goods n.e.c.	66	0	- 66	-100%
Non-Tax Revenue	304	56		-82%
Log and wood product export fees	281	28	- 254	-90%
Rental of bonded warehouses	23	29	6	27%

Source: Tax Administration Systems

TRADE STATISTICS

Imports

Imports captured in this report are those processed through automated CBOs where ASYCUDA is deployed. These collections account for more than 90 percent of the total imports.

Principal Imports According to Regions and Origins

The table below is a disaggregation of imports according to regions and major countries of origins. Total importation for the quarter increased by 21 percent from US\$502.55M in FY-2024 to US\$608.89 in FY-2025. Asia accounted for 58 percent of the total quarterly import with China, India and Turkey accounting for 49 percent of the Asian imports. Five major countries of origin jointly accounted for 53 percent of the imports from Asia.

African imports, dominated by Cote D'Ivoire accounted for 25 percent of the total imports, while Europe and the Americas jointly accounted for 17 percent.

Table 28: Imports According to Region/Country of Origin (Thousands of US Dollars)

Origin Description	FY-2024	FY-2025	Change	FY-2025 Share	Total Share
Asia	256,366	352,013	37%	100%	58%
China	122,863	118,528	-4%	34%	19%
India	69,023	111,636	62%	32%	18%
Turkey	10,331	70,472	582%	20%	12%
Indonesia	8,154	13,783	69%	4%	2%
Japan	8,267	10,333	25%	3%	2%
Major COO	218,638	324,752	49%	92%	53%
Other COO	37,727	27,262	-28%	8%	4%
Africa	148,806	149,499	0%	100%	25%
Cote D'Ivoire	109,982	115,424	5%	77%	19%
South Africa	9,317	8,974	-4%	6%	1%
Egypt	5,795	7,182	24%	5%	1%
Guinea	8,171	5,914	-28%	4%	1%
Ghana	2,840	4,839	70%	3%	1%
Major COO	136,106	142,333	5%	95%	23%
Other COO	12,701	7,166	-44%	5%	1%
Europe	51,982	68,105	31%	100%	11%
Netherlands	6,500	14,490	123%	21%	2%
Sweden	1,102	12,177	1005%	18%	2%
Germany	8,577	6,267	-27%	9%	1%
Poland	2,571	5,119	99%	8%	1%
United Kingdom	5,449	5,061	-7%	7%	1%
Major COO	24,200	43,114	78%	63%	7%
Other COO	27,782	24,990	-10%	37%	4%
Americas	44,550	37,677	-15%	100%	6%
United States	24,217	16,710	-31%	44%	3%
Brazil	12,633	9,559	-24%	25%	2%
Canada	3,202	8,017	150%	21%	1%
Argentina	1,509	1,551	3%	4%	0%
Mexico	1,442	705	-51%	2%	0%
Major COO	43,002	36,542	-15%	97%	6%
Other COO	1,547	1,135	-27%	3%	0%
Oceania	847	1,596	88%	100%	0%
Australia	608	1,277	110%	80%	0%
New Zealand	239	319	34%	20%	0%
Total	502,551	608,890	21%	100%	100%

Source: ASYCUDA

Principal Commercial Imports According HS Description

Commercial imports experienced 8 percent decline from US\$133.86M during the first quarter of FY-2024 to US\$123.29M for the same quarter in current fiscal year. The decline in commercial import was chiefly on account of a 48 percent fall in the importation of Machinery & Electrical products. Six commodity groupings accounted 61 percent of total commercial imports, while the rest of the HS commodity groupings jointly accounted for 39 percent. See table below.

Table 29: Total Imports According HS Commodities—Commercial (Thousands of US Dollars)

HS Description	FY-2024	FY-2025	Change	FY-2025 Share
Machinery/Electrical	38,021	19,638	-48%	16%
Transportation	13,200	19,021	44%	15%
Meat and Edible Meat Offal	9,884	14,796	50%	12%
Chemicals & Allied Industries	8,113	8,029	-1%	7%
Miscellaneous Edible Preparation	8,187	7,165	-12%	6%
Vegetable Products	5,481	6,574	20%	5%
Major Com Imports	82,887	75,222	-9%	61%
Other Com Imports	50,973	48,072	-6%	39%
Total Com Imports	133,859	123,294	-8%	100%

Source: ASYCUDA

Principal Non-Commercial Imports According HS Description

The below table summarizes non-commercial imports according to HS commodity groups. Non-commercial imports grew by 32 percent from US\$368.69M in quarter 1 of FY-2024 to US\$485.60M in the first quarter of the reporting fiscal year. Increases in the importation of commodities falling under the six major HS groupings which jointly accounted for 88 percent of the total non-commercial imports resulted to the 32 percent growth in non-commercial trade.

Table 30: Total Imports According HS Commodities—Non-Commercial (Thousands of US Dollars)

HS Description	FY-2024	FY-2025	Change	FY-2025 Share
Mineral Products	125,915	141,603	12%	29%
Vegetable Products	45,323	86,775	91%	18%
Machinery/Electrical	47,879	73,252	53%	15%
Transportation	21,899	62,577	186%	13%
Metals	25,516	33,703	32%	7%
Plastics/Rubbers	20,846	29,021	39%	6%
Major Non-Com Imports	287,378	426,931	49%	88%
Other Non-Com Imports	81,314	58,665	-28%	12%
Total Non-Com Imports	368,692	485,596	32%	100%

Source: ASYCUDA

Exports

Total exports for the reporting period increased by 105 percent when compared to the same period last year. Though re-export and temporary export experienced significant declines, permanent export which accounted for 98 percent of the total export grew by 118 percent to offset the declines in re-export and temporary export. The table below summarizes these details.

Table 31: Exports into Permanent and Re-exportation (Thousands of US Dollars)

Description	FY-2024	FY-2025	Change	FY-2025 Share
Permanent Export	45,007	98,219	118%	98%
Re-Export	3,775	2,313	-39%	2%
Temporary Export	212	-	-100%	0%
Total	48,995	100,532	105%	100%

Source: ASYCUDA

Exports According to Principal Commodities

This section compares the major commodity exported in terms of FOB values during quarter one of fiscal years 2024 and 2025. In FY-2024, processed rubber was the major export, accounting for 50 percent of the total exports; while in FY-2025, iron ore and crude oil were the chief commodities, jointly accounting for 49 percent of the total exports. Six major commodities accounted for 67 percent of the total exports for the first quarter of last year and 78 percent for the first quarter of the reporting year. The table below is a summary of these details.

Table 32: Exports into Principal Commodities (Thousands of US Dollars)

FY-2024			
Commodity	FOB	Share	
Processed Block Rubber (60x20)	8,989		18%
Processed Block Rubber (30x20)	7,986		16%
Process Natural Rubber	7,661		16%
Technical Specified Natural Rubber	3,218		7%
Crude Palm Oil	2,981		6%
Natural Rubber Tsr-10	1,815		4%
Major Exports	32,649		67%
Other Exports	16,345		33%
Total Exports	48,995		100%
FY-2025			
Direct Shipped Ore	38,890		39%
Crude Palm Oil	10,135		10%
Processed Block Rubber (30x20)	9,019		9%
Technical Specified Natural Process	7,758		8%
Processed Natural Rubber	7,661		8%
Processed Block Rubber(45x20)	5,112		5%
Major Exports	78,575		78%
Other Exports	21,957		22%
Total Exports	100,532		100%

Source: ASYCUDA

Exports According to Region and Countries of Destination

The table below summarizes Liberia's principal export destination according to regions and most valuable countries in FOB terms. Europe recorded 48 percent of the total exports with France and Belgium receiving the highest. Asia, led by China and Malaysia received 21 percent of the total exports, while the Americas received 18 percent. Almost all of the export to the Americas land in the United States. Liberia' exports to other African countries for the quarter stood at 13 percent with Morocco, Ghana and Sierra Leone receiving 81 percent while the rest of Africa (ROA) received 19 percent.

Table 33: Exports According to Principal Country of Destination (Thousands of US Dollars)

Description	FY-2024	FY-2025	Change	FY-2025 Share	Share/Total
Europe	15,191	47,785	215%	100%	48%
France	155	38,890	24994%	81%	39%
Belgium	7,839	7,718	-2%	16%	8%
Bulgaria	1,145	1,096	-4%	2%	1%
Major Export	9,139	47,705	422%	99.8%	47%
ROE	6,052	81	-99%	0.2%	0%
Asia	8,903	21,508	142%	100%	21%
China	392	11,706	2889%	54%	12%
Malaysia	3,402	4,533	33%	21%	5%
Singapore	1,254	2,521	101%	12%	3%
Major Export	5,048	18,760	272%	87%	19%
ROA	3,855	2,748	-29%	13%	3%
Americas	20,869	17,875	-14%	83%	18%
United States	20,869	15,805	-24%	73%	16%
Canada	-	1,354	-	6%	1%
Mexico	-	716	-	3%	1%
Africa	4,031	13,364	232%	100%	13%
Morocco	-	6,127	-	46%	6%
Ghana	130	3,013	2217%	23%	3%
Sierra Leone	2,947	1,645	-44%	12%	2%
Major Export	3,077	10,785	250%	81%	11%
ROA	953	2,579	171%	19%	3%
Total	48,995	100,532	105%	100%	100%

Source: ASYCUDA

DIVISIONAL ACTIVITIES

Customs policy and Technical Operations Division

The Division of Customs Policy and Technical Operations is one of the three (3) Divisions within the Department of Customs. It comprises of Trade Facilitation & Tariff Management Unit, Centralized Assessment Unit, and Bonded & Transshipment Unit. Each of these units has separate and distinct back-office and field related functions that are coordinated and supervised by the Assistant Commissioner for Customs Policy and Technical Operations. The Division has a mandate to ensure that goods declarations, duty waivers from the ECOWAS Trade Liberalization Scheme (ETLS), bonded and transit/transshipment procedures, and investigation of appeal cases are consistent with laws, agreements and policies intended to facilitate legitimate trade and ensure compliance with customs requirements and procedures.

Trade Facilitation and Tariff Management (TFTMU)

TFTMU is responsible to implement the simplification of international trade procedures. It does so by investigating appeal cases for valuation, classification, rules of origin, etc. for concerned parties. The Unit analyzed seventy-one (71) appeal cases during the first quarter of the fiscal year. In the first quarter of FY 2024, the number of appeal cases analyzed was eighty-seven (87). This indicates that there was a slight reduction in protest and appeal from the angle of the business community. This could be partly explained by the fact that MedTech Scientific’s operation was suspended around the end of last year causing less protest action from business practitioners, as most of the protest and appeal cases have been reported against MedTech Scientific. From year-to-year, valuation appeal cases have topped the list of total appeal cases.

During the period under in review, duty waiver was granted to requesting companies under the ECOWAS Trade Liberalization Scheme (ETLS) totaling US\$528.14M. The corresponding CIF value from these importations amounted to US\$3.57M. There was an increment in the total duty waived from US\$423.25K in Quarter One of FY 2024 to US\$528.14 in quarter one of FY 2025. The increment in duty waived under the ETLS framework is due to the fact that the volume of regional trade is heavily increasing, as most business entities prefer to import from ECOWAS member countries. The table below provides detailed comparative analysis for quarter one of FY 2024 and FY 2025.

Table 34: Comparative Analysis from Trade and Tariff Unit

Trade and Tariff	FY-2024	FY-2025
Trade and Tariff Appeal		
No. Appeal Cases Comparative Analysis	87	71
Classification	1	1
Valuation	84	70
Tax Refund / Others	2	0
ETLS		
CIF (US\$)	2,796,296.59	3,570,604.93
Bonded Waiver (US\$)	423,254.46	528,138.30

Source: TFTMU Tracker

Centralized Assessment Unit

The period under review presents comparative analysis for the Centralized Assessment Unit (CAU). It covers comparative analysis of goods declarations lodged for the first quarter of FY2024 and 2025, queried declarations, Miscellaneous bill raised as per request received by the unit, and processed infractions consistent with examination reports.

The total goods declarations lodged on account of Freeport Customs Business Office, RIA Customs Business Office and other CBOs totaled eight thousand and eighty-eight (8,088). This figure shows a 19.13 percent increase when compared to Quarter One of FY 2024. With respect to our biggest port (Freeport CBO), goods declarations lodged totaled six thousand four hundred and twenty-nine (6,429). This represents a 7.98 percent increase when compared to Quarter One of FY2024. Please see table below for details.

Table 35: Comparative Analysis of Goods Declarations Lodged

Lodged Goods Declarations	2024 (Qtr 1)	2025 (Qtr 1)
Total Lodged Goods Declarations	6,789	8,088
FREEPORT	5,954	6,429
RIA	809	1,529
Other(s)	26	130

Source: ASYCUDA

The querying of goods declarations is one of the key components of compliance check. During Quarter One of FY 2025, queries reported by compliance officers totaled four hundred and sixty-eight (468). The number of queried declarations for said quarter increased by 30.36 percent when compared to Quarter One of FY2024. See table below for details.

Compliance and Enforcement Division

The Compliance and Enforcement Division consists of Post Clearance Audit (PCA), Anti-Smuggling, Risk Management and Collection Enforcement units. The activities of PCA, Risk Management, Anti-Smuggling and Collection Enforcement are summarized below:

Post Clearance Audit Unit

The PCA Unit of the Compliance and Enforcement Division conducted several activities during Quarter one of FY-2025. Coincidentally, the Unit conducted 42 activities for quarter one of the comparative fiscal years of 2024 and 2025. This however does not include auctions. Audit yield for quarter one of FY-2025 was US\$1.24M. This is more than 200 percent when compared to quarter one of last year. The increase in audit yield was on account of desk audit on Cemenco which recovered over US\$800K.

Table 36: Summary of PCA Activities & Audit Yield

Description	FY-2024	FY-2025	FY-2024	FY-2025	Change	FY-2025
	No. of Activity	Audit Yield (USD)	%↑↓	Share		
Desk Review	0	4	-	800,481	-	65%
Comprehensive Audit	23	14	194,478	237,812	22%	19%
Auction	-	-	31,856	8,510	-73%	1%
PCA & ASIU Interventions	19	24	182,180	189,816	4%	15%
Total	42	42	408,513	1,236,619	203%	100%

Source: PCA Tracker

Risk Management & Intelligence Unit

The section of this presents the extent to which risk and compliance management strategy of the Risk Management Unit had performed for the first quarter of fiscal year 2025 by the use of ASYCUDA selectivity. It presents analysis of the system selection of declarations made under different Customs regimes and procedures in a way that measures and evaluates the Customs Department controls. It draws comparison with the same period in fiscal year 2024.

During the reporting period, Risk Management Unit designated inspection places (either importers' warehouses or Port Facility) for all declarations under Regime 4 based on risk analysis conducted, information/intelligence received on shipment, etc. It is important to indicate only the Freeport CBO is highlighted in the ASYCUDA selectivity report at the moment.

Freeport's Selectivity Analysis

The table shows the selection of all declarations at the Freeport CBO for the first quarter of FY-2025 in various customs regimes and procedures. The table next on the other hand shows the distribution of lanes selection at the CBO for the reporting period. The lane selection, red, yellow and blue is a measure of customs interventions and extent thereof. As contained in the below tables, selectivity ratio for red, yellow and blue lanes have remained relatively consistent with an average of 5, 71 and 24 percent for red, yellow and blue respectively.

Table 37: Freeport Selectivity Analysis—FY-2025

Type	No. of Decl.	Red	Yellow	Blue	CIF	Est. Duties
COM3	1		1	3	3,510	100
COM 4	23		20	3	1,821,734	197,145
EX1	91		42	49	53,078,020	56,568
EX 3	16		10	6	905,598	1,000
IM 4	3120	142	2204	774	224,284,714	14,890,345
IM 5	13		11	2	144,138	
IM7	42		37	5	9,700,088	
IM 8	38	1	33	4	6,468,904	
PSI 4	2886	161	2028	697	156,148,464	19,093,111
PSI7	5		4	1	522,622	
SRC4	7	1	4	2	2,266,599	24,498
SRI4	204		199	5	55,678,326	353,599
Total	6446	305	4593	1548	511,022,716	34,616,364

Source: ASYCUDA

Table 38: Freeport Selectivity Analysis—FY-2024

Type	No. of Decl.	Red	Yellow	Blue	Ets. CIF	Ets. Fees
COM 4	13		13		259,893	35,387
EX 1	76		43	33	42,234,786	60,399
EX 3	29		29		4,428,432	1,500
EX8	6		6		212,359	
IM 4	2,796	150	2,053	593	180,474,825	14,343,492
IM 5	5		5		131,526	
IM 7	30		25	5	5,446,409	
IM 8	71		66	5	8,723,615	
PSI 4	2,636	123	1,819	694	144,334,436	20,110,709
PSI 7	4		3	1	1,727,380	
SRC 4	287			287	46,039,145	396,372
SRI 4	11	1		10	314,797	2,370
Total	5,964	274	4,062	1,628	434,327,602	34,950,231

Source: ASYCUDA

Table 39: Freeport CBD Lane Distribution—FY-2025

Description	Red	Yellow	Blue	Total
No. of Decl./Lane	305	4,593	1,548	6,446
Percentage	5%	71%	24%	100%

Table 40: Freeport CBD Lane Distribution—FY-2024

Description	Red	Yellow	Blue	Total
No. of Decl./Lane	1,039	15,511	5,953	22,220
Percentage	5%	70%	25%	100%

Source: ASYCUDA

Lookout & Alerts

During the period under review forty-two (42) alerts were sent via the Customs Intelligence WhatsApp Chat Rooms for full intrusive examinations and/or investigations. Out of the total alerts mentioned above, there were nine (9) Hits constituting 29% of the total alerts examined, twenty-five (25) pending/hanging for examination reports and eight (8) examined and reported with no hit. Partial Additional assessments (recovered revenues) for declarations with discrepancies (Hits) is fifty thousand one hundred twenty-seven and fifteen cent United State Dollars (US\$50,127.15). Total Hits report received from Freeport other than the ones alerted by CRMU stands at seventeen (17) (both DI & premises Examinations).

Table 41: Freeport CBD Lane Distribution

Period	Total Alerts	Hits	Hit Rate	Add Ass. & Penalties	Alerts Pending Report
Q1-2024	39	6	21%	23,237.28	9
Q1-2025	43	9	21%	50,197.15	25

Source: ASYCUDA

Collection & Enforcement Unit

The Collection and Enforcement Unit has the responsibility of managing and collecting tax debt arising from Post Clearance Audits, Anti-smuggling interventions, and other debt-related arrangements. This section of the report offers a summary comparison of activities undertaken the first quarter fiscal years 2024 and 2025; focusing on collections and the execution of its business plan, harmonized with the overarching strategic objectives of the Department of Customs.

During the comparative periods, total bills paid declined by 49 percent from US\$192.51K in FY-2024 to US\$97.69K in FY-2025. Conversely, bill raised experienced a whopping 152 percent upsurge from US\$487.72K last year to US\$1.23M in the reporting year. Interestingly, unlike Q1 of FY-2024 where US\$7.36K was protested, no bill was protest in the first quarter of the reporting quarter. The table below includes a summary of these details.

Table 42: Summary of CCEU Activities & Audit Yield

Description	FY-2024	FY-2025	VAR	% Change
Bill Paid	192,511.30	97,686.06	(94,825.24)	-49%
Outstanding Part Payment	74,993.19	5,360.85	(69,632.34)	-93%
No Payment	212,857.76	1,125,062.18	912,204.42	429%
Protested Bill	7,362.30	-	(7,362.30)	-100%
Total Bills Raised	487,724.55	1,228,109.09	740,384.54	152%
DTR	40%	8%	32%	-80%

Source: CCEU Bill Tracker

COMMISSIONER GENERAL DIRECT REPORT

TRANSFORMATION AND MODERNIZATION DIVISION

The Transformation and Modernization Division (TMD) manages at the enterprise level key strategic initiatives of the authority. These activities set the portfolio of the reform agenda through resource coordination, project management & results-oriented monitoring and evaluation for all existing and future reform projects. Below are key modernization projects undertaken by the division.

Key Achievements:

- **LITAS VAT Modules:** The Terms of Reference (TOR) and direction selection justification documents were finalized and submitted to the Project Implementation Unit (PIU) at the Ministry of Finance and Development Planning (MFDP). These documents are pending clearance by the World Bank, setting a critical milestone towards the enhancement of the Liberia Integrated Tax Administration System (LITAS).
- **ICT Infrastructure and Data Warehouse:** To facilitate the successful rollout of both LITAS and ASYCUDA World systems, a draft bidding document for the required ICT infrastructure and data warehouse was submitted to the World Bank for review. Upon clearance, the bid will be advertised for a period of six weeks, marking a pivotal step in modernizing Liberia's revenue collection infrastructure.
- **ASYCUDA Rollout Support:** In preparation for implementing ASYCUDA World, the LRA Project Unit collaborated closely with the Management Information Systems Division (MISD) to finalize technical specifications for procuring a radio repeater, base station, transmitter, and assigned frequency. Completion of this process is essential for enhancing communication capabilities integral to system deployment.
- **LRA Training Curriculum and Manuals:** Following feedback from the World Bank, revisions to the initial TOR for developing a comprehensive training curriculum, modules, and manuals were completed. These will significantly bolster the capacity-building efforts of LRA staff, ensuring enhanced competency and performance.
- **Specialized ICT Training:** A revised concept note detailing specialized training for ICT personnel, data scientists, and business analysts was resubmitted to the World Bank following initial feedback. Approval of this training will contribute immensely to the division's strategic capacity-building goals.
- The TMD supported the "Institutional Support for Domestic Resource Mobilization Project" through the submission of comprehensive Work and Procurement Plans to the MFDP's Project Office on behalf of the LRA. Planned procurements include vehicles and motorbikes to facilitate field operations, alongside extensive technical assistance and system integration to ensure smooth deployment and sustained operational support. Capacity building and specialized training remain integral components of these planned activities, aiming at fostering sustained institutional resilience and improved service delivery.

POLICY, STATISTICS AND STRATEGIC PLANNING DIVISION

The Division of Policy, Statistics and Strategic Planning (PSSPD) is one of the Commissioner General's direct reporting arms of the Liberia Revenue Authority (LRA). It is responsible for advising the LRA senior management on policy matters regarding revenue administration, legal policy instruments, government's fiscal policies and economic programs.

Key Achievements

Policy and Strategic Planning Unit

The major initiatives undertaken during the quarter are summarized below:

Review of Revenue Code and Drafting of Administrative Regulations:

The following activities were undertaken during the quarter under review as part of the Unit's efforts to strengthen the legal and regulatory framework:

- During the quarter, the Policy Unit submitted 65 administrative customs regulations to the Commissioner General for review and approval. Of these, six require further validation. This effort is part of the ongoing initiative to address key challenges in revenue administration, with the goal of enhancing international trade facilitation and strengthening border security.
- Additionally, in collaboration with the Domestic Tax Department, the Policy Unit identified 34 additional provisions within the Revenue Code requiring administrative regulations. This initiative aims to address ambiguities in the Code and improve the effectiveness of tax administration and revenue collection.
- The Policy Unit, in collaboration with the Tax Policy Office at the Ministry of Finance and Development Planning, drafted and published administrative regulations to levy flat fee on international air travel tickets. This initiative followed an Executive Order 142 which suspends GST on air travel tickets.
- To enhance oversight and compliance, the Policy Unit developed a dashboard tracker to monitor the expiration and due dates of all existing Executive Orders (EOs) and Administrative Regulations (ARs). This tool was shared with key operational units across the LRA to ensure timely review and renewal, helping to prevent potential revenue leakages and unintended exemptions.

- In compliance with ECOWAS tax and trade harmonization requirements, the Policy Unit has initiated discussions with LRA senior management regarding a briefing for the Minister of Finance and Development Planning on the establishment of a national committee. This committee will be responsible for monitoring and implementing all pending ECOWAS directives and supplementary acts, particularly the Common External Tariff directive, to ensure Liberia's tariffs and acts align with the regional ECOWAS framework.

Institutional Reporting: Preparation of the LRA Annual Report:

The following activities were undertaken during the quarter under review as part of the Unit's institutional reporting responsibilities:

- As part of its work plan to regularly provide exchange rate updates to taxpayers, the Policy Unit issued a total of six exchange rate circulars during the quarter, based on daily rates approved and published by the Central Bank of Liberia. These included three circulars in January, two in February, and one in March.
- Similarly, to keep senior management—particularly the Commissioner General—informed on the progress of the Domestic Resource Mobilization (DRM) framework, the Policy Unit developed a dashboard tracker to monitor its development and implementation roadmap. This tool supports strategic planning and resource allocation for effective framework execution.
- The Unit is also finalizing an implementation roadmap for outstanding remedial audit recommendations from the General Auditing Commission, covering the period from 2022 to date. Once completed, this plan will support timely execution of the recommendations and enhance institutional efficiency.
- Lastly, as part of its core mandate to meet institutional and external reporting requirements, the Policy Unit has completed the draft Annual Report for FY2024. The report is pending finalization of revenue numbers to be approved by senior management, through the Commissioner General, for publication in line with the TADAT reporting deadline.

Institutional Strategic Planning and Implementation

The following activities were undertaken during the quarter under review as part of the Unit's efforts to support the development and execution of the LRA's strategic priorities:

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- Following the completion of the LRA's five-year Corporate Strategic Plan, the institution adopted a cost-centered budgeting approach to enhance resource allocation. In line with this, the Policy Unit has completed baseline costing for Year One and is currently developing forecasts for the remaining four years using a robust forecasting methodology.
 - Similarly, the Policy Unit conducted work plan orientation sessions for all sections, units, divisions, and departments across the LRA. These sessions aimed to familiarize staff with the new work plan template and ensure planning of work activities that align with the Year-One goals of the Corporate Strategic Plan.
 - As part of implementing the LRA's five-year Corporate Strategic Plan, the Policy Unit completed the consolidation and publication of LRA's FY2024 work plan. This ensures alignment of departmental activities with the overarching strategic goals of the institution.
 - The Policy Unit, through its Strategic Planning Section, coordinated and finalized the PSSPD Q1 Evaluation Report, which is now pending approval for submission to EDQARD. This report evaluates the division's activities and each unit's progress in line with the annual work plan.
 - As part of its reporting requirements under the Tax Administration Diagnostics Assessment Tool (TADAT) framework, the LRA has begun addressing recommendations from both recent and previous TADAT evaluations of its tax administration system. In quarter one, the Policy Unit, in collaboration with the Domestic Tax Department and External Relations Unit, has setup the high-level technical team to monitor the implementation of all TADAT recommendations and develop actionable activities to address these recommendations. This initiative aims to enhance revenue administration and create a more efficient and effective tax system.

In addition to its core work plan activities, the Policy Unit has been heavily involved in the following ad hoc activities at the national level:

- At the invitation of the Ministry of Health, the Policy Unit participated in the high-level technical review and validation of Liberia's first proposed Health Equity Fund Bill and accompanying actuarial studies. If enacted, this legislation will establish a national Health Equity Fund to support universal health coverage for underprivileged Liberians.
- The Policy Unit also took part in the technical review of a proposed framework for developing Liberia's e-commerce sector, led by the Ministry of Commerce and Industry. Once implemented, the framework is expected to introduce e-taxation mechanisms to boost domestic revenue collection.

- Additionally, the Policy Unit contributed to a technical working session focused on reviewing and validating proposed amendments to Liberia's drug control laws. The amendments aim to strengthen the legal framework for regulating narcotic substances and curbing unauthorized use nationwide.
- Also, the Policy unit in collaboration with the Taxpayers Services Division, Communication Unit and Domestic Tax Department carried out a nation-wide awareness on new tax policies and amendments to the revenue code which are expected to be implemented in the second quarter of FY2025.
- Finally, the LRA, through the Policy Unit, participated in discussions on potential funding mechanisms for the Youth for Action program. This engagement formed part of the Ministry of Youth and Sports' strategic planning project—supported by UNDP—to develop a five-year corporate strategy for youth development. If implemented, the strategy will pave the way for youth-centered initiatives, including Technical and Vocational Education and Training (TVET), microenterprise support, and career development programs.

Statistics & Revenue Forecasting Unit

- Analyzed and published daily revenue performance flash reports
- Sent out templates for the collection, collation and uploading of FY2024 macroeconomic and revenue data for the African Tax Outlook (ATO) portal
- Collected, consolidated and analyzed FY2024 tax expenditure data from core departments
- Responded to several data requests from key stakeholders including National Legislature, ECOWAS, IMF, etc.
- Conducted several presentations regarding revenue performance in LRA's senior management meetings

Strategic partnership

- Held two (2) meetings for structuring of the TADAT M& E working group
- Improved collaboration on Revenue Policy development and implementation through the commencement of regular communications with external partners
- Initiated conversation with the IMF technical advisor to Liberia about possible technical assistance to LRA on tax gap analysis training
- Coordinated and facilitated along with internal Audit Department and Domestic Tax Department two knowledge-sharing missions to the Rwanda Revenue Authority

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- Represented the LRA at two different international conferences hosted by the African Tax Administration Forum (Joint Country Correspondent and AWITN Leadership Conference and West African Tax Administration Forum in South Africa and Nigeria respectfully

LEGAL AND BOARD AFFAIRS

The Legal Department plays a central role in the administration of the Revenue tax laws. The Department provides guidance on the correct legal interpretation of the tax laws, represent the LRA in litigation, and provide all other legal support the LRA needs to carry out its mission of serving taxpayers. The Department is also involved in the drafting of opinions, regulations, rulings, manages debt portfolios by maximizing domestic resources through its tax debt collection, publish legal guidance, handles cases at the Tax and other Courts, hears appeals and forwarded relevant cases to the Board of Tax Appeals (BOTA) and works closely with the Ministry of Justice on tax litigations. It also provides specific legal advices and determinations to taxpayers and to various LRA offices both before and after assessments are made.

Key Achievements

Litigation Unit- responsible for managing all legal proceedings involving the agency, including civil litigation and administrative hearings.

- The unit litigation process led to the actualization of over US\$1.8 million in the case of failure to pay advanced tax and Suit for Damages” against the LRA in the amount of US\$6.5 million for refusal to allow goods clearance from the Freeport on a questionable concession

Taxpayer Advocate Service Unit

The unit ensures taxpayers understand their rights as enshrined under the taxpayers’ bill of rights

- Provided tax awareness at a tax clinic session held in the LRA Headquarters, participated in Real Estate revenue workshop in Montserrado county and conducted tax Advocate awareness session for Bea Mountain concession at the Labor Ministry

Protest Unit

- Three (3) cases brought forward to 2025 were completed: Lonestar Communication Corporation, Omega Insurance, Inc. and Market Business Center. Of the three cases completed, two have been filed to BOTa by the taxpayers.
- Five (5) cases brought forward from 2024 are pending completion.

Below are the complete analyses of cases Received and pending.

Table 43: Legal Cases / rulings

NO.	DATE RECEIVED	TAXPAYER NAME	ISSUE	RULING AMOUNT	STATUS
1.	2-Nov-22	Lonestar Communication Corporation (LCC)	Protest Audit Bill of US\$21,856,879.84	US\$2,970,419.15	Completed on January 30, 2025 as Credit to LCC
2.	11-Oct-24	Omega Insurance, Inc.	Protest Audit Bill	US\$1,117,940.36	Completed and against Taxpayer who subsequently submitted its complaint to BOTa.
3.	5-Aug-24	Market Business Center	Protest Audit Bill	US\$3,863,028.39	Completed on February 27, 2025 and Taxpayer submitted further complaint To BOTa
4.	6-Sep-24	China Gezhouba Group Company (CGGC)	Protest Audit Bill	US\$8,548,977.43	Pending with LTD for reconciliation.
5.	16-Sep-24	Maryland Oil Palm Plantation	Protest Audit Bill	US\$7,485,269.60	Work in progress
6.	16-Sep-24	Cavalla Rubber Corp.	Protest Audit Bill	US\$24,036,541.35	Work in progress
7.	28-Oct-24	Gem Rock Mining Resources, Inc.	Protest Audit Bill	US\$301,198.54	Pending to NRTD for response.
8	27-Nov-24	Musons Group, Inc.	Protest Real Estate 72 Hours Warning.	US\$12, 562.35	Pending Protest Hearing.

Source: Legal Department

Debt Management Unit

The unit worked closes with the litigation unit for the adjudication of cases involving SOEs (NPA, NAFAA), CONEX, Petrol Trade, AMINATA & Sons

Table 44: Legal Cases / rulings

No.	Ave. Date of Communication	Tax Debt BY Sector	No. of Communication on Debt Recovery	Total Tax Debt Letters Written (US\$)	Total Amount of Debt Recovered (US\$)	Total Debt Balance (US\$)	Comments
1		Road Fund	0	-	-	-	Collection on installment from 2024 action
2		SOEs	0	-	-	-	
3		LTD	1	2,698,863.49	2,698,863.49	-	
4	Jan- Feb	MTD	9	35,559.01	1,691.65	33,867.36	
5		GNFP	0	-	-	-	
TOTAL				2,734,422.50	2,700,555.14	33,867.36	

Source: Legal Department

INTERNAL AUDIT DEPARTMENT

The Internal Audit Department (IAD) is charged with the responsibility to evaluate and recommend improvements to the adequacy and effectiveness of governance, risk management and compliance with control policies and procedures throughout the LRA.

This report summarizes activities planned and performed by the Internal Audit Department for the 1st Quarter (January 1 - March 31, 2025) for FY 2025. The report also contains updates on key priority issues and planned activities for the 2nd Quarter (April 1– June 30, 2025) FY 2025.

Key achievements

Table 45: Legal Cases / rulings

NO.	Activity Planned	Activity Performed
1	B/F Compliance audit of Bonded and Transshipment Section	Audit filed work concluded
2	B/F LPRC CBO Comprehensive audit	Exit meeting held, validation of outstanding issues done. Final report being concluded for issuance to relevant stakeholders.
3	Issue oriented review of LTD AAA Section	Audit fieldwork completed, draft report being finalized by CIA for submission to auditee.
4	Issue oriented review of LTD Enforcement Section	Audit fieldwork completed, draft report being finalized by Chief Internal Auditor for submission to auditee.
5	RIA CBO, unpaid declarations, hanging folders and unassessed declarations audit	Exit meeting held, validation of outstanding issues done. Draft report sent to OIC for Core Services for review and submission to Chief Internal Auditor.
6	Assurance services on National Legislature duty free request for CG's approval.	Review and submitted forty-five (45) duty free requests from both houses for CG's approval.
7	Continuous systems review	Twenty-six (26) system exception reports submitted to Customs Department for review, appropriate action and feedback.
8	Review of SGS Monthly invoices, payment request and FDA confirmation of deliverables.	June 2024 payment invoices for server hosting and third party assurance services validated, payment authorization approved.
9	FY 2024 3 rd Quarter Procurement & Store review	Final report being concluded.
10	FY 2024 4th Quarter Procurement & Store review	Field work completed, draft report submitted for client response.
11	4th Quarter FY 2024 Financial statement review	Completed and submitted to Assistant Commissioner for finalization.
12	Direct Transfer and Data validation of external data input into LRA Core Systems	Initial exit meeting held, validation of outstanding issues to be completed by Wednesday April 16, 2025 leading to the final exit meeting.
13	Coordination of external audit and review engagements	Ongoing
14	ASYCUDA Rollout at rural Customs Business Offices	Draft report submitted to Commissioner of Customs and relevant stakeholders. Response yet to be received.
15	Review of Management Information System Division General IT controls.	Field work completed, findings being compiled.
16	Limited review of year end commitment listing.	Field work and validation of data completed. Report submitted to Budget and Finance for appropriate action.
17	Review of Direct Transfer and Data validation for October 1, 2024 – December 31, 2024.	Review and validation ongoing.
18	LPA scheme compliance review	Final report prepared and issued to relevant stakeholders with agreed recommendations.
19	Freeport manager checks and system reconciliation	Reconciliation being concluded, findings to be reported in 2nd quarter.
20	Year end physical inventory count at General Services Department and Budget and Finance	Report finalized and issued to General Services Department and Budget and Finance Division.
21	Monthly hands on training and coaching for auditors	Training and coaching provided for 1st Quarter FY 2025.

Source: IAD

PROFESSIONAL ETHICS DIVISION

The Professional Ethics Division (PED) was established by the Authority to investigate all allegations of employees' misconduct. In order to ensure the integrity of all employees of LRA and to maintain the public trust, each allegation must be carefully examined. If a formal investigation is required, the investigation must be thorough, unbiased and reported in a timely and objective manner. The authority of LRA to regulate the conduct of its employees is contained in the LRA Professional Ethics & Code of Conduct, the Human Resource Management Policy (HRMP) and other related regulations and statutory laws of the Republic of Liberia.

Key Achievements

Some of PED key accomplishments include:

Misconduct Statistics

During the period under review, the division investigated four (4) cases of misconducts.

Two involving insurance refund. As a result of the investigations, forty-eight (48) LRA staff were held liable for presenting false/fake receipts to LRA management and received the total of US\$ \$16,657.03 in return. The remaining two cases are as follow:

- Alleged questionable payment into LITAS without bank slip: PED investigation established that this allegation is true.
- Alleged removal of Butuo assigned vehicle: PED investigation established that this allegation is untrue.

Also during the period, the division received twenty-five (25) cases of background checks files from administration through the Human Resource Division for background checks. Accordingly, all 25 applicants were qualified for employment considerations. Please see table below for details.

Table 46: Background checks

	# Of Background Checks Requested	# Of Checks Conducted	Qualified	Disqualified
January	24	24	24	0
February	0			
March	1	1	1	0
TOTAL	25	25	25	0

Source: PED

COMMUNICATION, MEDIA & PUBLIC AFFAIRS

The CMPA Section is responsible to disseminate factual, clear and accurate information about the LRA and its existence to the public through media and other engagements and as well as working with other units, divisions and sections through outreach activities.

Key Achievements

1. SOCIAL MEDIA & DIGITAL OUTREACH

The CMPA team sustained consistent activity across the LRA's official social media platforms—Facebook, Instagram, LinkedIn, X (Twitter), and YouTube—using them to drive public awareness on tax compliance, payment deadlines, and LRA programs. These include, total Posts 89, new Followers Gained 1,438, and total Followers Across Platforms, 52,368.

2. PUBLIC AFFAIRS & MEDIA RELATIONS

CMPA deepened its media engagement through multiple platforms and initiatives:

- Media Partnerships: Engaged 14 radio stations (4 urban, 10 rural) for community outreach, despite administrative delays in launching the full media package.
- Public Service Announcements (PSAs): 5 PSAs developed and aired during the quarter.
- Press Releases Issued: 11, including major events and policy announcements.
- Media Inquiries Handled: 17 inquiries from journalists and media institutions addressed.
- Procurement Notices Published: 5 procurement notices released to promote transparency.
- Talk Shows Conducted: 10 tax education shows and 8 call-ins held across partner and non-partner stations.

External Partner – worked with the Ministry of Transport to structure and publicize vehicle registration and inspection announcements on all LRA media and online platforms CMPA also explored and worked towards partnerships with entertainment platforms and comedians to increase engagement, publicity and visibility.

1. MEDIA AND EVENT COVERAGE

Media coverage is one of the major functions of the CMPA. We provided extensive photo and video coverage of key LRA programs and activities, writing and issuing press releases, updating the website and social media platforms. Some of these media coverage include, World Customs Day (WCO) 73rd Celebration, UNDP/LRA Rescue Agenda Launch, Whistleblower App & Tax Clinic Workshop, Anti-Smuggling Activities and operations, Study Tour with Sierra Leone NRA, Bea Mountain Tax Education Seminar (Grand Cape Mount), UNDP

Mapping Project in Buchanan (Grand Bassa), CG Press Conference (Jan 8), Signing of MOU between GOL and CTN Cargoes, Celebration of International Women's Day by LRA

2. INTERNATIONAL ENGAGEMENTS & REPRESENTATION

Represented the LRA at a Training of Communications Officers and Country Correspondents of tax authorities, organized by WATAF in Abuja, Nigeria and participated in a Pan-African Media Engagement Workshop held in Ouagadougou, Burkina Faso, under the auspices of ATAF and ATMEN. The CMPA Manager also served as chair of ATMEN and was instrumental in organizing the engagement.

TECHNICAL AFFAIRS DEPARTMENT

MANAGEMENT INFORMATION DIVISION

The Management Information Systems (MIS) Division is one of the technical support divisions of the Liberia Revenue Authority. The MIS Division leads IT back-office operations, network administration, and systems, program/software development and acquisition efforts. Additionally, MIS is responsible to provide expertise in the selection and operating technological solutions for the Authority's lines of business such as Customs and Domestic Tax administration, software development, Finance & Human resources management, and all other enterprise-wide activities such as security and business continuity planning. The increasing use of technology by the LRA has made the MIS a central component to the corporate governance and operations of the LRA.

In line with our stated goals and objectives and our robust approach to the LRA IT enhancement, the MIS overall performance can be measured by the following categories:

The LRA has taken concrete steps toward achieving its information and technology (ICT) modernization goals. A number of infrastructures strengthening, and digitalization projects have been implemented (with some ongoing) with the aim of improving voluntary compliance by reducing compliance cost of taxpayers.

Key Achievements

Below are the highlights of the major infrastructure and digitalization initiatives carried out during the quarter:

- Outbound Integration with Orange Money to allow payment of taxes from LRA Web portal using Orange Money.
- Integration with GT Bank E-Payment Gateway to allow payment of taxes and fees using credit or debit cards (VISA, MasterCard, AMEX etc.)
- Integration with the Passport Processing System to allow synchronized billing and payment of taxes.
- Integration with the Visa on Arrival System to allow synchronized billing and payment of fees.
- Completion of ECOWAS MRU payment integration for Customs and Transshipment feed and duties
- Deployment and configuration of SOPHOS Firewall
- ICT Equipment received under the LRA – APMT Agreement

ENTERPRISE RISK MANAGEMENT

The Enterprise Risk Management & Compliance Division (ERMCD) was established in conformity with the risk framework of the Committee of Sponsoring Organization (CoSO), the Tread Way Commission, the International Organization for Standardization (ISO), and the Enterprise Risk Management Integrated Framework (ERMIF). Its goal is to provide reasonable assurance to the LRA Management team and the Board of Directors and comprehensively identify all risks and proactively manage in an efficient and effective manner to protect national revenue and LRA's image.

Key Achievements

As part of its mandate to strengthen risk oversight and internal controls, the Division, serving as the second line of defense, accomplished the following during the first quarter of the 2025 fiscal year:

- **HR Disciplinary Guide Review:** Participated in a four-day document review and update workshop of the Human Resources Disciplinary Guide. This engagement aimed to ensure alignment with current policies and regulatory expectations.

- **Customs Risk Management Engagement:** Participated in the Customs Department's First Quarter Risk Management Committee meeting, contribution to discussion on key risk areas and mitigating strategies. Key discussion area included but not limited to:
 - UNTAD ASYCUDA Upgrade
 - Modifying the selectivity criteria for textiles
- **Customs Assessment Unit Meeting:** A consultative meeting with the Customs Assessment Unit to discuss trade facilitation, specifically emphasizing the timely processing of issue-free declarations. The meeting also served to reinforce the Division's risk management oversight role for the Unit.
- **Risk Committee Charter Update:** Collaborated with the Management Information Systems Division (MISD) to review and update their existing Risk Management Committee Charter, ensuring clarity in roles, responsibilities, and reporting structure.

Ad hoc activities

In addition to these planned activities, the Division responded to management requests to support strategic and operational priorities by undertaking the following initiatives:

- **Risk Assessment of the Customs Business Office (CBO) at LPRC:** Conducted a targeted risk assessment at the CBO, LRPC, to identify control weaknesses and recommend appropriate mitigation measures to enhance operational effectiveness.
- **Joint Gaging of Petroleum Products:** Participated in joint ((LPRC, PCA, Importers and Terminal stakeholders) gaging exercises at various petroleum storage terminals (China Union, Srimex, Bea Mountain, Conex and the LPRC). This activity was aimed at ensuring accurate billing of petroleum importers in relation to the Road Fund tax levy.
- **Real Estate Expansion and Revenue Sharing Project:** Currently a member of the technical team for the pilot phase of the Real Estate Expansion and Revenue Sharing Project, for the cities of Monrovia and Paynesville. This project aims to expand real estate tax collection in Montserrado County. The division's role on the team is to contribute a risk and compliance perspective to the project planning and execution.
- **Oversight of Real Estate Decentralization – Phase II:** Currently providing risk management oversight for the second phase of the Real Estate Decentralization Project - Buchanan, sponsored by the UNDP, to ensure effective implementation and adherence to governance standards. The aim of this project is to increase the Real Property Tax Base, increase revenue collection and reduce administrative costs through streamlined tax collection processes.

Also during the period under review, ERMCD received and reviewed two hundred fifty-two (252) payment vouchers. However, of the two hundred fifty-two (252) payment vouchers reviewed, ERMCD cleared two hundred forty-nine (249) payment vouchers.

Also, the division queried twenty-nine (29) payment vouchers out of the two hundred fifty-two (252) payment vouchers reviewed. However, three (3) queries remain unresolved. The 29 queries raised addressed the following:

- Invalid Tax Clearance/Business Registration
- Attachment of primary supporting document (s)
- Vendors' withholdings issues
- Payroll related issues
- Procurement related issues

ENTERPRISE DATA ANALYTICS DIVISION (EDAD)

The Enterprise Data Analytics Division (EDAD) is pivotal in enhancing decision-making and efficiency at the Liberia Revenue Authority (LRA). Aligned with strategic goals, it drives the Domestic Revenue Mobilization (DRM) agenda. This report highlights achievements in 2024 and strategic priorities for 2025.

Key Achievements

During the first quarter, the Enterprise Data Analytics Division (EDAD) made significant strides toward achieving its strategic objectives. Notable accomplishments include:

- **Development of the LRA Flash Dashboard:** A real-time dashboard was designed and deployed to monitor daily revenue performance against projections. The dashboard provides performance updates by core departments (Customs and Domestic Tax), highlights top revenue contributors, offers statistical comparisons between actual collections and budgetary projections, presents reports on major revenue components and tracks sectors, ministries, and agencies contributions to national revenue
- **Designed Reconciliation Tools:** Two reconciliation tools were developed to support the National Revenue, Accounting, and Reporting Section (NRARS) and the Taxpayer Services Division (TPSD). These tools track all transactions recorded in LITAS and processed by commercial banks, ensure transactions are accurately processed within TAS, facilitate daily reconciliation between TAS and the Central Bank of Liberia (CBL) statements and highlight any discrepancies for timely resolution.

- **Enhancement and Launch of the Rural TBOs Web Application:** The web application for Rural Tax Business Offices (TBOs) was enhanced and successfully launched. Similar to the Rural CBOs app, this platform improves operational efficiency at rural offices and enables timely and accurate revenue reporting from remote areas
- **Feasibility Study for Backend Automation:** A thorough feasibility assessment was performed, yielding a strategic roadmap for the digitization of internal processes. - Initiatives to automate backend activities to enhance institutional efficiency
- **Collaboration with the Management Information Systems Division:** A sustained strategic alliance with the Management Information Systems (MIS) Division has been essential. This collaboration guarantees seamless system integration, allowing analytics solutions to function seamlessly with the existing digital infrastructure.

ENTERPRISE DESIGN, QUALITY ASSURANCE AND RESULTS

The Enterprise Design, Quality Assurance & Results Division (EDQARD) is one of the divisions under Technical Affairs. The Division develops standard operating procedures for operating units across the LRA. It also assesses, monitors and evaluates the quarterly activities of all sections and Divisions in the authority.

Key achievements

During the reporting period, EDQARD completed the following activities based on its Work Plan, and from other uncompleted activities brought forward from the previous reporting year, 2024.

Table 47: EDQARD QI Activities

NO.	TARGET	ACTUAL ACHIEVED	STATUS
1.	Three (3) new business processes identified and documented	Vendor Payment in Ecobank OMNI, Banking Platform.	Identified and approved for SOP documentation.
		World Bank & LRA Integrated Procurement Process.	Identified and approved for SOP documentation.
		PED Hotline	Identified and approved for SOP documentation.
		Headquarter Field Coordination With Rural TBOs Within LRA	Identified and approved for SOP documentation.
2.	Two (2) existing SOPs redesigned per quarter.	SOP for Rush Baggage.	Reviewed with owners, updated and submitted for owner's review and approval.

		SOP for Control & Reporting of Craft & Cargo.	Reviewed with owners, updated and submitted for owner's review and approval.
3.	Three (3) new SOPs designed per quarter	Vendor Payment in Ecobank OMNI, Banking Platform.	Completed and approved, pending upload on the intranet.
		World Bank & LRA Integrated Procurement Process.	Completed and approved, pending upload on the intranet.
		PED Hotline	Completed and approved, pending upload on the intranet.
		Headquarter Coordination With TBOs Within LRA Field Rural	Completed and approved, pending upload on the intranet.
4.	Follow-up memo including dashboard showing SOPs status and location circulated.	Follow-up conducted for approval of the three (3) SOPs documented.	Circulation of memo pending.
5.	First phase of Spot Check exercise.	First phase in process.	Completed Grand Bassa (Buchanan) TBO & CBO, Margibi County (Marshall TBO & RIA CBO), and Kakata TBO.
6.	To review fifty (50) audit case files	Thirty four (34) audit case files reviewed completed	Completed with corrective actions recommended to the Departments of Customs and Domestic Tax
7.	To conduct four (4) Institutional Level Reviews	Conducted Institutional Level Review in Four (4) Sections within the Department of Domestic Tax	Reports from this review is pending

Source: EDQARD

THE OFFICE OF PROFESSIONAL RESPONSIBILITY

The mission of the Office of Professional Responsibility Section (OPRS) is to effectively interpret and apply the standards of practice (promulgated by law, rules, and regulations) for tax professionals and customs brokers in a fair, transparent, accountable, and equitable manner. Its strategic goal is to support effective and efficient tax administration by ensuring that all tax practitioners and customs brokers providing services to clients of both the Domestic tax and Customs Departments and practicing before the LRA adhere to professional standards and follow the law, rules, and regulation.

Key achievements

Summary of Achieved Activities against planned activities

- During the period under review, OPRS in collaboration with Management Information Division (MISD) Re-developed online testing platform for Tax Practitioner and Customs Brokers after the previous testing platform crash. OPRS also loaded the platform with two hundred for immediate testing of newly trained 405 Customs Brokers Aid to be elevated to Broker status. There were --
- 2 new licenses issued to New Tax Practitioners
- 10 licenses issued to Tax Practitioner under the Grandfather Clause Program
- 5 new licenses issued to New Customs Brokers that passed the test.
- 25 Customs Brokers licenses renewed
- 1 complaint of alleged professional misconduct received and investigated. Reports were done and submitted with the appropriate sanction taking for the misconduct
- Also, two stakeholders' engagement meeting were successfully held with the Liberia Institute for Tax Practitioner leadership and two engagement meetings with the National Customs Brokers Association leadership

THE NATIONAL REVENUE ACCOUNTING AND REPORTING SECTION

The National Revenue Accounting and Reporting Section is one of the offices under the Deputy Commissioner General for Technical Affairs. It is responsible for conducting daily/monthly bank reconciliation of the Central Bank of Liberia (CBL) and Commercial Banks (CBs) for the period.

Key Achievements

During the reporting period, NRARS achieved the following:

- Initiated the preparation of the tripartite report for quarter one (January to March, 2025) with the MFDP and CBL
- Completed the reconciliation of the General Revenue Account
- Completed reconciliation of revenue instruments utilized by TBOs
- Processed all requests for revenue instruments received from CBOs and TBOs

-
- Reconciled CBOs collection reports for the months of January and February, 2025. Note: CBOs Report for March, 2025 has not been reconciled due to delay on the part Return Processing Unit in presenting the reports to NRARS.

TAXPAYER SERVICES DIVISION

The division is one of the four (4) divisions that reports to the Deputy Commissioner General for Operations and Technical Affairs. It is headed by an Assistant Commissioner and has two sections – Taxpayers Inquiries, Information and Education and Banks Service Delivery and Monitoring.

Key Achievement

- Developed and implemented a comprehensive customer service training program for all frontline staff across various service points, enhancing service delivery capabilities.
- Upgraded our call center operations, achieving a 95% adherence to customer service standards, ensuring timely resolution of taxpayer queries.
- Conducted three (3) capacity building with internal and external stakeholders at LRA Headquarters, Bo Waterside, and Loguatu CBOs in Grand Cape Mount and Nimba Counties respectively introducing customs e-Payment application, while empowering staff with the tools they need to better serve our taxpayers.
- Successfully hosted thirteen (13) tax clinics for businesses and institutions, creating a platform for personalized tax assistance. Five (5) tax clinics on the recent Tax Amendment Acts of 2024 with the Liberia Chamber of Commerce, Liberia Business Association, Fula Business Association, Liberia Institute of Tax Practitioners, and Custom Brokers Association;
- Conducted tax clinics covering PIT, RET, Severance Benefits and General Compliance for each of the following taxpayers: Liberia Agriculture Company, Newly Registered Businesses, WAYO Engineering and Construction Liberia Limited, GONET Academy, National Beverages RISE.
- Expanded the availability of tax forms and informational materials, with the distribution of 25,850 pieces to ensure widespread access to necessary resources.
- Conducted two radio talk shows to engage the public and raise awareness about tax responsibilities and services including LITAS Direct Transfer integration with Ecobank and a collaboration with Ministry of Labor and Liberia Immigration Service on immigrants' legal registration and tax compliance.

- Performed a compliance check to assess adherence to memorandums of understanding with commercial banks, and conducted service assessments at strategic locations to enhance operational efficiency.
- Successfully secured and furnished a space for the new One-Stop Shop and Taxpayer Call Center within the Liberia Revenue Authority Headquarter. Chairs, desks, and other basic infrastructure have been installed. The section is currently awaiting the delivery and installation of IT and telecommunications equipment to complete the setup. Staffing will follow shortly after, demonstrating our concentrated attention on effective and accessible customer/taxpayer service to enhance compliance and domestic revenue mobilization.
- Managed fifty-three (53) taxpayer inquiries effectively, resolving forty-nine (49) through phone conversations and four (4) through email exchanges, showcasing our commitment to responsiveness.
- Worked with EDAD to develop a digital reconciliation application designed to provide real-time tracking and reconciliation of revenue collected through commercial banks. The tool aims to minimize discrepancies, streamline reporting, and improve financial accountability.
- Held periodic engagements with commercial banks to address issues around revenue reconciliation, data reporting, and sweep timelines. These discussions have led to improvements in coordination and performance among banking partners.

ADMINISTRATIVE AFFAIRS DEPARTMENT

HUMAN RESOURCE MANAGEMENT

The Human Resource Management Division is one of the divisions under the department of Administrative Affairs. It is responsible for staffing including recruitment, training and development, performance appraisals, benefits administration (pay and benefits) and the reward system, personnel well-being and discipline within the LRA.

Staff Demographics

The table below shows a total workforce of 1,051, comprising 870 employees and 181 contractors across five key departments. The Domestic Tax department holds the largest share of both employees (372) and contractors (79), indicating its central role in operations. Customs follows with 242 employees and 43 contractors. Administrative Staff shows a notable reliance on contractors, with 57 out of 172 staff (approximately 33%) being non-permanent. In contrast, the Commissioner General's Direct Report and Technical Affairs units have relatively small teams and minimal contractor use.

Table 48: Total Number of Employees & Contractors by Department

Description	Employees	Contractors
Total Staff-Commissioner General Direct Report	57	2
Total Staff – Technical Affairs	84	4
Total Staff – Administrative Staff	115	57
Total Staff- Customs	242	43
Total Staff- Domestic Tax	372	79
Total Staff	870	181

Source: HRD

The table below shows staffing structure with the largest group is the Support level, with 497 employees and 175 contractors, indicating a heavy operational and administrative workforce. The Technical level follows with 264 employees and 6 contractors, reflecting a strong base of skilled professionals. Managers at the P-5 level number 75 employees, while the highest tier, the E-Level, consists of only 34 employees and no contractors, suggesting a lean executive team.

Table 49: Employees & Contractors by Pay Grade

Description	Employees	Contractors
E- Level (E-1, E-2, E-3, E-4): (4400≤ 6400)	34	0
Managers (P-5): (2265≤3250)	75	0
Technical (P-4, P-3, P-2, T-2): (1950≤ 900)	264	6
Support (M-0,M-2, M-3,C-1,C-2,C-3,P-0,P-1):(800≤ 225)	497	175
Total	870	181

Source: HRD

The gender stats below indicate that out of 870 employees, 665 are male and 205 are female, while among 181 contractors, 136 are male and 45 are female. This means males represent approximately 77% of the total workforce and females only 23%, highlighting a substantial gender disparity across both permanent and contractual positions.

Table 50: Workforce per Gender

Description	Employees	Contractors
Male	665	136
Female	205	45

Source: HRD

The leave utilization data reveals that annual and sick leave are the most commonly requested types, with 306 and 108 staff members respectively approved for 20 days each. Maternity leave, granted for up to 90 days, was utilized by 6 staff, while 16 individuals were approved for study leave, which may extend up to two years, reflecting investment in academic or professional development. Administrative leave was granted to 2 staff members for up to 90 days. Notably, no staff requested special leave or leave without pay.

Table 51: Leave types analysis

Leave Type	Approved # of Days	Total Staff Requesting Leave
Annual Leave	20	306
Sick Leave	20	108
Maternity Leave	90	6
Study Leave	Max 2yrs	16
Special leave	0	0
o LWOP (Leave without pay)	1 month	0
o Administrative leave	90days	2

Source: HRD

The below health-related cases recorded across the Domestic Tax and Customs departments highlight a range of serious medical conditions affecting staff. Within the Domestic Tax division, there are multiple instances of mental health issues, as well as physical health challenges including a leg fracture, stroke-related impairments, and diabetes. Similarly, in the Customs department, staff members are reported to suffer from diabetes, stroke, and mobility limitations, with one case involving an elderly employee aged 63. The recurrence of stroke and diabetes across both departments underscores the need for strengthened workplace health initiatives, targeted wellness programs, and support systems for employees dealing with chronic or debilitating health conditions.

Table 52: Statistics – Staff with Prolonged Ailments

Dept/Div	Description
Domestic Tax	Mental health
Domestic Tax	Mental health
Domestic Tax	Fracture Leg
Domestic Tax	Stroke
Domestic Tax	Stroke; unable to walk
Domestic Tax	Diabetic; amputee
Customs	Diabetic; unable to walk; 63yrs of age
Customs	Stroke
Customs	Stroke; unable to walk

Source: HRD

The disciplinary records below indicate that a total of 60 employees across the Domestic Tax, Customs, and Administration departments received workplace investigation letters, signaling a significant number of staff under review for potential misconduct or policy violations. However, no employees received warning letters, suspension notices, dismissal or termination letters, nor were any cleared following investigations.

Table 53: Disciplinary Actions:

Type of Disciplinary Action	Dept/Div	# of Employees
Warning Letter	Domestic Tax & Customs	0
Workplace Investigation Letter	Domestic Tax, Customs & Administration	60
Cleared of Investigation Letter	Domestic Tax, Customs & Administration	0
Suspension Letter	Domestic Tax	0
Dismissal/ Termination Letter	Domestic Tax	0
Total		60

Source: HRD

The resignation table below reveals only one case of staff departure, which was a voluntary resignation from the Domestic Tax, Customs, Technical, or Administration departments. There were no involuntary resignations, including those due to transfer revocation.

Table 54: Resignation:

Type of Resignation	Dept/Div	# of staff
Voluntary	Domestic Tax, Customs, Technical & Administration	1
Involuntary (includes transfer revocation) *		
Total		1

Source: HRD

The ongoing recruitment data shows varied progress across five positions. For the Deployment Officer and Data Entry Clerk/Enumerator roles, the recruitment process has been completed with candidates already on boarded. Interviews for the Supervisor and Officer positions in the Reconciliation section have also been concluded and are now awaiting final management approval for employment. Meanwhile, recruitment for the Senior Officer, Reconciliation position experienced a setback, as all candidates failed the administered test, necessitating a re-run of the process. Overall, while some roles have been successfully filled, others are pending final approvals or require a re-initiation of the recruitment cycle.

The ongoing recruitment data shows varied progress across five positions. For the Deployment Officer and Data Entry Clerk/Enumerator roles, the recruitment process has been completed with candidates already on boarded. Interviews for the Supervisor and Officer positions in the Reconciliation section have also been concluded and are now awaiting final management approval for employment. Meanwhile, recruitment for the Senior Officer, Reconciliation position experienced a setback, as all candidates failed the administered test, necessitating a re-run of the process. Overall, while some roles have been successfully filled, others are pending final approvals or require a re-initiation of the recruitment cycle.

Table 55: Ongoing Recruitment:

No	Position	Status	Comment
1	Deployment Officer	Interview completed	Candidates onboard
2	Supervisor, Reconciliation	Interview completed	Awaiting management approval for employment
3	Officer, Reconciliation	Interview completed	Awaiting management approval for employment
4	Sr. Officer, Reconciliation	Test administered and all the candidates failed	Re-run
5	Data Entry Clerk and Enumerator	Test and interview completed	Candidates onboard

Source: HRD

The ongoing salary regularization process involves a total of 45 staff members across five departments. The Domestic Tax department accounts for the largest portion, with 21 staff undergoing regularization, followed by Customs with 11 staff, and the Technical department with 10 staff. The Administration and Commissioner General's Office have fewer cases, with 2 and 1 staff member respectively.

Table 56: Salary Regularization:

No.	Department	# of staff
1	CG Office	1
2	Domestic Tax	21
3	Customs	11
4	Administration	2
5	Technical	10

Source: HRD

Performance Management:

Effective performance management helps organizations ensure that employees understand their roles, receive constructive feedback, and have the support they need to achieve their business objectives. The LRA values the contributions of all employees and strives to provide an environment where the organization can acknowledge employee contributions. Therefore, the Authority expects professionalism, transparency, and accountability from all staff.

We have successfully completed our first cycle with the automated performance management system. A total of 870 staff members were enrolled in the system, with 802 staff successfully accessing the platform and submitting their performance plans. Currently, 68 staff members have not yet submitted their plans. This results in a 92% submission rate, with 8% still outstanding. The statistics highlighted in this report reflect only the performance planning stage; for FY 2025.

Table 57: Performance Plan Update – first quarter FY 2025/FTEs

Month	Total Staff	Planning Completed	Outstanding	% Completed	% Outstanding
	870	802	68	92%	8%

Source: HRD

Note: Currently, 8% of the plans remain incomplete. This is due to several factors, including a number of reviewers who have yet to complete the performance planning process. Additionally, delays have been caused by some staff members being on administrative action, study leave, and sick leave.

Performance Mid-Year Evaluation Update 2025

GENERAL SERVICE DEPARTEMENT

The General Services Department (GSD) is charged with the responsibility to provide the requisite support to all departments, divisions, sections and units within the Liberia Revenue Authority in managing facilities, supplies, internal transportation, security and resource conservation, maintenance and procurement related services.

Logistic Management Section

Within the General Services Department, the Logistics Management Section is made up of four (4) fundamental units: The Stores/Warehouse Management Unit, the Transport Unit, the Fixed Assets Management Unit, and the Facility Management Unit. The Logistics Management Section helps enhance business' efficiency and effectiveness of the LRA and supply chain management.

Key Achievements

- Conducted a joint physical asset's assessment tour in six (6) counties, in the South-Eastern Liberia
- Procured and Commissioned 20KVA generator at the ASIU Salala Residence
- Procured Electrical Materials and re-electrified Duala Tax Business Office:
- Procured and commissioned two (2) new set 60 TBTU air conditioners within the LRA Data center
- Repaired LRA Headquarters Damaged Concrete Fence at the Executive Entrance

Financial Statements
UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE FIRST QUARTER OF FY2025

STATEMENT OF RESPONSIBILITIES

The Financial Statements as set out on pages 7 to 9 have been prepared in accordance with the provisions of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009 and its attendant Regulations, and in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis-IPSAS of 2017) adopted by the Government of Liberia.

In accordance with the provisions of the Amendment and Restatement of the PFM Act of 2009, I am responsible for the control of and accounting for public funds received, held, and expended for and on behalf of the Liberia Revenue Authority.

Under the provisions of the same Act, I am required to prepare unaudited Final Account of the Liberia Revenue Authority to be submitted to the Minister of Finance and Development Planning, two months after the end of the financial year to which it relates. However, I have delegated the preparation of the unaudited Final Account to the Comptroller for my transmittal to the Minister, as provided in the attendant Regulations of the Public Financial Management Act of 2009. Accordingly, I am pleased to submit the required Public Accounts of the Liberia Revenue Authority in compliance with the PFM Act and its attendant Regulations. I have provided, and will continue to provide, all the information and explanations as may be required in connection with the financial statements presented therein.

In preparing these Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgment and estimates. To the best of my knowledge and belief, these Financial Statements agree with the books of accounts, which have been properly kept.

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the provisions of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009.

James Dorbor Jallah
Commissioner General/ CEO
Liberia Revenue Authority (LRA)

Financial Statement – First Quarter, FY 2025

For of Fiscal Year 2025, the Liberia Revenue Authority (LRA) was allocated a total annual budget of US\$18,865,428.00. During the reporting period, the Authority received total cash inflows amounting to US\$3,395,386.00.

The table below presents a summary of the LRA's financial position for the quarter under review:

Table 58: FY2025 Financials

Description	Amount (US\$)
Budget	18,865,428.00
Total Cash Receipt	3,395,386.00
Balance in Appropriation	15,470,042.00
Expenditure	
Compensation	2,753,958.00
Operations	624,342.00
Total Expenditure	3,378,300.00
Balance in Budget	15,487,128
Cash Balance	17,086.00

Source: Budget & Finance Division

Out of the amount received, the LRA expended US\$3,378,300.00, representing 99.5 percent of total cash receipts for the quarter. The breakdown of expenditures shows that:

- Compensation accounted for US\$2,753,958.00
- Operations accounted for US\$624,342.00

As a result, the cash balance carried forward at the end of the quarter stood at US\$17,086.00. The balance in the appropriation remains at US\$15,470,042.00, while the balance in the annual budget is US\$15,487,128.00, indicating that the Authority remains within its approved spending limit.

This financial performance demonstrates prudent fiscal management in alignment with the LRA's operational and strategic priorities for the fiscal year.

**FISCAL POLICY MEASURES
AND TAX AMENDMENTS
SUPPORTING THE FY2025
NATIONAL BUDGET**

PART THREE



KEY POLICY MEASURES

As part of its commitment to fiscal consolidation, transparency, and improved domestic resource mobilization, the Government of Liberia—through the Liberia Revenue Authority (LRA)—has introduced a series of bold yet pragmatic policy measures in the FY 2025 National Budget. These reforms are intended not only to close the budget gap but also to strengthen the tax administration system and enhance service delivery across key sectors.

These policy measures are projected to yield an additional US\$65.7 million in domestic revenue. Implementation began in the first quarter, although some measures—including the more sensitive ones—are undergoing public awareness campaigns to ensure compliance and minimize disruption. This section provides a comprehensive overview of each measure, its rationale, estimated fiscal yield, and expected impact.

Reversal of Petroleum Duties Assessment Policy

To plug persistent revenue leakages in the petroleum sector, the LRA transitioned from assessing excise duties based on depot lifting's to using customs shipping manifest data at the point of importation. This reform marks a return to international best practice and curbs past abuses related to product spillage, evaporation, and record manipulation. Real-time customs data enhances transparency and ensures a more accurate and secure revenue stream from one of the country's most sensitive commodities

Introduction of a 2% Advance Corporate Income Tax (CIT) for Mining and Agriculture

Recognizing the long timelines between production and profit realization in the mining and agriculture sectors, the government introduced a 2% advance CIT on projected taxable income. This reform helps smooth government cash flow and encourages earlier tax engagement by large operators. It also brings forward revenue that would otherwise be deferred, while maintaining final reconciliation at the end of the fiscal year.

Increment in Domestic GST Rate from 10% to 12%

As part of the country's roadmap toward full VAT implementation by July 2026, the GST rate applicable to domestic sales was increased from 10% to 12%. The phased approach reduces adjustment burdens on businesses and provides an opportunity for the LRA to strengthen its administrative systems and expand the tax net in preparation for VAT rollout.

Reallocation of Unspent FY 2023 NEC Funds

The government reprogrammed dormant allocations from the National Elections Commission (NEC) after the 2023 General and Presidential Elections. These funds, previously earmarked but unutilized, were redirected to support FY 2025 priorities. This intervention demonstrates sound public financial management and helps reduce reliance on borrowing.

Reversal of the Bea Mountain Road Fund Concession

Bea Mountain Mining Corporation had been paying only 20% of applicable petroleum-based Road Fund charges under a concession. This was reversed during FY 2025 budget formulation to align with principles of tax equity. Although Bea Mountain has so far resisted implementation—citing conflict with its Mineral Development Agreement (MDA)—the matter is under government review. If enforced, this measure would significantly boost road maintenance financing and uphold fairness in petroleum tax contributions.

Collection of 20% of SOE Arrears on Withholding Taxes

To enhance accountability and enforce tax compliance in the public sector, the FY 2025 budget mandates the recovery of at least 20% of accumulated withholding tax arrears owed by State-Owned Enterprises (SOEs). The LRA has initiated engagements with affected entities and is monitoring adherence through quarterly compliance reports.

Flat-Rate Tax on International Air Travel

Under Executive Order issued by the President in early Q1, a flat-rate tax of US\$40 (economy class) and US\$100 (business class) is now imposed on all international tickets originating from Liberia. This measure addresses longstanding challenges in collecting General Sales Tax (GST) on online and third-party ticket sales. The Ministry of Finance and Development Planning (MFDP) finalized implementation guidelines in March, with rollout scheduled for early Q2.

Budgeting of Off-Budget Revenues from LRA-Related Services

Revenue streams previously treated as off-budget—including the LRA's 20% share from Medtech e-filing services, GTMS customs tracking fees, and Excise Stamp sales—are now fully reflected in the national budget. This aligns with the Public Financial Management (PFM) Law and improves budget transparency and forecasting accuracy.

Increased Withholding Tax for Non-Resident Services and Gaming

To strengthen revenue safeguards from cross-border transactions and digital services, the withholding tax rate for non-resident service providers was raised to 20%, while the rate for gaming operations increased to 30%. This reform ensures that non-resident actors contribute a fair share to the tax base and helps counter base erosion and profit shifting.

Revision of Police Clearance Certificate Fees

The fee for Police Clearance Certificates—essential for employment, travel, and licensing—was revised from L\$200 (less than US\$1) to US\$5, aligning fees with service costs and promoting cost recovery for the Liberia National Police. This reform also streamlines government service charges and ensures consistency across agencies.

Expiration of Executive Order Suspending Petroleum Excise

An Executive Order that suspended petroleum excise taxes expired in March 2025 and was not renewed. Effective April 1, the LRA resumed enforcement of the full excise tax regime on petroleum products. This significantly boosts Q2 revenues while reinforcing stability and predictability in petroleum taxation.

Tax Amendments Supporting the FY 2025 National Budget

During the formulation of the FY 2025 National Budget, three major tax amendment acts were enacted by the National Legislature, signed into law by the President, and officially published by the Ministry of Foreign Affairs. These legislative measures are designed to enhance domestic resource mobilization, align Liberia’s tax system with international best practices, and create a more equitable and efficient tax environment.

In keeping with good tax governance and transparency, the Liberia Revenue Authority (LRA) launched a robust nationwide awareness and stakeholder engagement campaign throughout the first quarter of FY 2025. Key stakeholders consulted included the Liberia Chamber of Commerce, the National Brokers Association, tax practitioners, and the Fullah business community. Outreach activities utilized radio programs, public notices, and printed flyers to ensure wide public understanding and readiness for the changes, which are expected to come into effect in the second quarter.

VAT Rate Reduction: “An Act to Amend Section 1003 and 1066(A) of the Revenue Code”

This Act introduces a significant tax policy shift by reducing the standard rate of the Value Added Tax (VAT) from 18% to 15%. The objective is to: Reduce the tax burden on consumers and businesses; Stimulate economic activity by promoting consumption and investment; Encourage compliance and improve VAT collection efficiency. Importantly, the Act includes a conditional enforcement clause, stating that the effective date will be determined by the authorities, allowing for adequate transitional measures and stakeholder education. This amendment underscores a movement toward a growth-oriented and pro-business fiscal policy, supporting inclusive post-pandemic recovery.

GST Adjustment and Withholding Tax Reform: “Tax Amendment Act of 2024”

Comprehensive Administrative Reform: “Tax Amendment Act of December 2024”

This sweeping legislative reform modernizes Liberia’s tax administration by strengthening compliance mechanisms, expanding the tax base, and promoting fairness. Key areas addressed include:

Table 59: Tax Amendments

Audit and Assessment Procedures	<ul style="list-style-type: none">• Section 74: Revised assessment processes to improve accuracy and fairness.• Section 50 and 55: Updates on tax filing timelines and recordkeeping obligations.
Deductions, Depreciation, and Amortization	<ul style="list-style-type: none">• Sections 203 & 204: Clarified and standardized rules for deducting costs of income production and asset depreciation.
Transfer Pricing Rules	<ul style="list-style-type: none">• Section 211: Enhanced guidelines for transactions between related parties to curb profit shifting
Withholding Tax Reforms	<ul style="list-style-type: none">• Sections 806 & 905: Streamlined mechanisms for withholding taxes on payments to residents and nonresidents.
Excise Tax Regime (Chapter 11)	<ul style="list-style-type: none">• Revised rates and categories to improve administrative clarity and revenue yield.
Sector-Specific Adjustments	<ul style="list-style-type: none">• Sections 602, 702, 704, and 741: Amendments affecting tax rates on various incomes including royalties and surface rentals from extractive industries.
Presumptive Taxation for Small Taxpayers	<ul style="list-style-type: none">• Introduction of simplified compliance regimes for hard-to-tax sectors to broaden the base while minimizing administrative costs.

Source: Policy Division

CONCLUSION AND CHALLENGES

PART FOUR

CONCLUSION

This report presents a comprehensive overview of the revenue performance for the first quarter of Fiscal Year 2025 (FY2025), offering a detailed analysis of actual collections against budgeted targets across various tax categories and sectors. It examines revenue trends, highlights over performing and underperforming areas, and assesses the factors influencing these outcomes. In addition to revenue data, the report provides insight into the administrative and operational activities undertaken by the Liberia Revenue Authority (LRA) during the reporting period. This includes enforcement actions, taxpayer education initiatives, audit and compliance operations, and institutional efforts aimed at improving efficiency and transparency.

Moreover, the report outlines key fiscal policy measures and legislative developments that accompanied the FY2025 national budget. These include recent amendments to tax laws, changes in tax rates, administrative reforms, and regulatory enhancements designed to expand the tax base and improve compliance. The financial section of the report presents a summary of expenditure and resource allocation, enabling stakeholders to evaluate the LRA's operational efficiency and budget execution. The report concludes with a synthesis of the key findings, drawing attention to the major challenges facing the LRA—such as logistical constraints, legislative limitations, and system inefficiencies—and offers recommendations to address these issues in support of stronger domestic resource mobilization.

KEY CHALLENGES:

- Delayed reporting of revenue figures due to slow processing of direct transfers and payments from commercial banks.
- Low tax-to-auditor ratio, limiting audit coverage and reducing overall audit efficiency.
- Insufficient vehicles and logistics hinder timely field deployment of enforcement officers, weakening collection efforts.
- Lack of criminal tax investigation authority, restricting LRA to administrative inquiries and undermining serious tax recovery from offenders.
- Outstanding penalties and interest (P&I) remain on taxpayer accounts due to the absence of a clear policy for writing off waived charges, distorting the true debt portfolio.
- Revenue loss caused by slow case adjudication, delaying enforcement actions and recovery.
- Challenges in taxpayer monitoring, including incomplete registration data, duplication of taxpayer accounts, and system limitations in capturing non-tax due filings.
- Inadequate logistics continue to impede effective implementation of operational plans and enforcement strategies.
- Poor working conditions in rural areas, such as dilapidated office spaces, weaken decentralized revenue administration.
- Manual audit processes, from planning to follow-up, limit the efficiency and effectiveness of internal audits.
- Limited manpower, especially in rural regions, hampers efforts to expand the tax base and improve revenue collection.
- Absence of approved Standard Operating Procedures (SOPs), leading to inconsistency and inefficiencies in operational workflows.

APPENDIX:

APPENDIX 1: COMPARATIVE REVENUE PERFORMANCE

TAX KIND	2024	2025	VAR.+/-	% VAR.+/-
TOTAL REVENUE	166,972	179,626	12,654	8%
EXTERNAL RESOURCES	-	-	-	0%
DOMESTIC REVENUE	166,972	179,626	12,654	8%
DOMESTIC TAX DEPARTMENT	109,910	127,265	17,355	16%
CUSTOMS DEPARTMENT	57,062	52,361	(4,701)	-8%
TAX REVENUE	137,217	145,153	7,936	6%
TAXES ON INCOME & PROFIT	57,927	70,118	12,191	21%
PIT for residents (200a)	75	53	(22)	-29%
RURAL PIT for residents (200a)	3	0	(3)	-97%
CIT Mining (30%) (200b2A)	10		(10)	-100%
CIT Regular (25%)(200b2C)	12,727	18,430	5,702	45%
Presumptive (small tax) (4%)(200c)	418		(418)	-100%
RURAL Presumptive tax (200c) for small taxpayers (4%)	76	47	(29)	-38%
WH (Res.) on salaries and wages	28,727	39,552	10,825	38%
RURAL WH on salaries and wages (residents)	120	90	(30)	-25%
WH (Res.) on rent	1,292	1,277	(14)	-1%
RURAL Withholding on rent (residents)	16	9	(7)	-44%
WH (RES.) ON PAYMENTS FOR SERV. RENDERED	5,259	5,808	549	10%
WH (Res.) on Interest. Dividends. Royalties. License Fees. and similar payments	1,211	1,214	3	0%
WH (Res.) on payments of acquisition price	9		(9)	-100%
WH (Res.) of income on rubber sales 4%	391	707	316	81%
WH (Res) on Property Tax (resident)	0		(0)	-100%
WH (RES.) ON GAME WINNINGS	61	68	7	11%
Other WH Taxes from Residents	0		(0)	-100%
WH by GOL 1%.2 & 4% (resident)	83	1,101	1,018	1223%
WH (non-Res.) on rent	0	7	7	4790%
WH (non-Res.) on payments for services rendered	509	286	(224)	-44%
WH (non-Res.) on Interest. Dividends. Royalties. License Fees. and similar payments	1,837	1,369	(468)	-25%
WH (non-Res.) on payments of acquisition price	5,102	101	(5,002)	-98%
TAXES ON PROPERTY	1,472	1,646	174	12%

TAX KIND	2024	2025	VAR.+/-	% VAR.+/-
City or town lot (within city. town. municipal or commonwealth district)	45	80	35	78%
Farmland (outside city. town. municipal or commonwealth district)	4	1	(3)	-69%
Business or commercial use	1,034	1,136	101	10%
Industrial use	68	72	4	7%
Residential use	73	88	15	20%
Farm use in urban areas	220	220	(0)	0%
Farm use outside of urban areas	1	0	(1)	-98%
Comm. use buildings and other improvements situated on public land	27	49	23	84%
Estate. inheritance. and gift taxes	0		(0)	-100%
TAXES ON GOODS AND SERVICES	17,500	18,475	975	6%
Domestic goods tax	2,466	2,650	184	7%
RURAL Domestic goods tax	1	0	(1)	-93%
Sales Tax on Services	6,580	7,016	436	7%
RURAL Service tax	3	0	(3)	-97%
Excise Tax	1,481	1,553	73	5%
Land service charges	4	10	5	132%
Harbor dues light house and navigational aid tax (LRC 1801c)	1	7	5	360%
MOTORBIKE LICENSE PLATES	148	187	39	27%
VEHICLE LICENSE PLATES	669	704	35	5%
DRIVER LICENSE	414	545	130	32%
ANNUAL VEHICLE REGISTRATION STICKER	1,042	1,095	53	5%
OTHER MOTOR VEHICLE TAX	7	13	6	82%
Business registration fees	173	216	43	25%
RURAL Business registration fees	49	17	(32)	-66%
Professional license fees	11	24	13	124%
Petty traders A license fees (2.400)	3	2	(1)	-40%
Petty traders B license fees (1.200)	1	0	(1)	-78%
Petty traders C-Monteseraddo license fees (480)	0		(0)	-100%
Liquor distillers. dealers and retailers license fees	6	6	0	3%
Brewers of alcohol and non-alcoholic beverages license fees	4	2	(2)	-45%
Scrap metals license fees	4		(4)	-100%

TAX KIND	2024	2025	VAR.+/- -	% VAR.+/-
Mineral dealership	35	50	15	43%
Diamond broker	7	2	(5)	-71%
Hunting license	-	0	0	#DIV/0!
Gold license fees	33	25	(8)	-23%
Diamond license fees	-	3	3	#DIV/0!
Gold Broker License Fees	28	26	(2)	-7%
Other fees/licenses	32	23	(8)	-26%
DCO distribution	4,300	4,300	0	0%
TAXES ON INTERNATIONAL TRADE	56,758	52,305	(4,453)	-8%
Import duties on goods other than rice and petroleum	14,384	16,953	2,569	18%
Import duties on rice	3		(3)	-100%
Import duties on petroleum products	7,175	6,705	(470)	-7%
ECOWAS trade levy	2,019	2,631	612	30%
Other import duties	5,407	1,385	(4,022)	-74%
Transshipment fees	2		(2)	-100%
Local fish levy	0		(0)	-100%
Special tax on agricultural products	1		(1)	-100%
Customs user fees	1,073	1,136	63	6%
Vehicle entry permit	0		(0)	-100%
Customs penalties and fines	142	137	(5)	-4%
GST on imported goods (excluding petroleum)	14,378	14,894	516	4%
GST on imported petroleum	4,630	6,156	1,526	33%
Surcharge on imported petroleum (ago)	1,880	98	(1,782)	-95%
Excise tax on tobacco and tobacco products (imported)	-	-	0	#DIV/0!
Excise tax on cosmetics (imported)	34	313	279	821%
Excise tax on luxury automobiles (imported)	8	-	(8)	-100%
Excise tax on non-alcoholic beverages (imported)	1,232	1,813	581	47%
Excise Tax On Petroleum (Imported - AGO & PMS)	4,240		(4,240)	-100%
Excise tax on other imported goods n.e.c.	66	0	(66)	-100%
Export Administrative Fees	0	0	(0)	-83%
Cocoa and coffee		0	0	#DIV/0!

TAX KIND	2024	2025	VAR.+/-	% VAR.+/-
Other exports	83	84	1	2%
OTHER TAXES (SOCIAL DEVELOPMENT CONTRIBUTIONS)	3,559	2,608	(950)	-27%
Support to higher education institutes (agriculture)	49	58	10	20%
Social contributions (mineral mining)	3,360	2,400	(960)	-29%
Scientific research funds (mineral mining)	100	100	0	0%
Support to higher education institutes (mineral mining)	50	50	0	0%
NON-TAX REVENUE	29,755	34,473	4,718	16%
PROPERTY INCOME	21,192	19,080	(2,112)	-10%
Dividends from shares in LPRC	-	300	300	#DIV/0!
Area fees (forestry - FMCs)	113		(113)	-100%
Stumpage fees GoL share (FDA regulation 107-7 section 22b) (Forestry - FMCs)	342	201	(141)	-41%
Log and wood product export fee (FDA regulation 107-7 section 44-45) (Forestry - FMCs)	281	28	(254)	-90%
Other fees (Forestry - FMCs)	26	26	(1)	-3%
Surface rental (agriculture)	468	591	123	26%
Surface rental - Year 11-25 - Land in mining area \$10.00/acre (mineral mining)	1,528	1,203	(325)	-21%
Royalties Iron ore 4.5% (mineral mining)	2,451		(2,451)	-100%
Royalties Gold and other base metals 3% (mineral mining)	95	47	(48)	-51%
Royalties Gold and other base metals - Other (Agreements) (mineral mining)	5,007	5,041	33	1%
Royalties Commercial Diamonds - Other (Agreements) (mineral mining)	114	9	(105)	-92%
Class A license (mineral mining)	-	0	0	#DIV/0!
Class B license (mineral mining)	70	110	40	57%
Class C license (mineral mining)	4		(4)	-100%
Other fees (mineral mining)	-	39	39	#DIV/0!
LME-EXPLORATION LICENSE FEES	41	52	11	26%
Transfer and withdrawal fees (petroleum mining)	25	75	50	197%
CELLULAR MOBILE NETWORKS-ORANGE	3,272	1,554	(1,718)	-53%
Rent and rates - other non-produced assets from other government units	-	20	20	#DIV/0!
Royalties (other)	29	109	80	277%
Rental of bonded warehouses	23	29	6	27%
Other fees (other)	3	0	(2)	-91%
GSA Sale of government vehicles (General Services Agency)	1	28	27	2445%

TAX KIND	2024	2025	VAR.+/- -	% VAR.+/-
Restitution Of Government Fund (LACC)	9	2	(8)	-81%
Road Maintenance Fee - Petroleum Import	7,264	9,527	2,263	31%
Road maintenance Fund Arrear-Petroleum Import	24	90	66	271%
ADMINISTRATIVE FEES (SECTOR MINISTRIES & AGENCIES)	4,907	5,394	486	10%
MFA - Articles of Incorporation	0		(0)	-100%
MFA - Amendment of Articles of Incorporation	1	1	0	44%
MFA - Dissolution	0	0	0	67%
MFA - ECOWAS passport fee	521	507	(14)	-3%
MFA - Liberian passport fee	0	76	76	21100%
MFA - Consulate fees	1	53	51	3587%
MFA-Expedited Passport Service Fees	196	92	(104)	-53%
MFA - Laissez Passer	0		(0)	-100%
MFA - Apostilles Attestations	6	17	11	173%
MFA - Corporate Jackets	0		(0)	-100%
MOJ - Private contract security accreditation	19	22	3	15%
MOJ - Security Violation	0		(0)	-100%
NFS -Fire safety inspection fee	34	41	8	23%
NFS - Power of Attorney	0		(0)	-100%
LNP - Vehicle safety inspection fee	0		(0)	-100%
LNP - Accident report	0		(0)	-100%
LNP - Traveling clearance	0		(0)	-100%
LNP - Job clearance	1		(1)	-100%
LNP - Name check clearance	0		(0)	-100%
BIN - Resident permit (non ECOWAS)	668	1,201	533	80%
BIN - Resident permit (ECOWAS)	0		(0)	-100%
BIN - Resident permit of renewal (non ECOWAS)	0		(0)	-100%
BIN - Resident permit of renewal (ECOWAS)	10		(10)	-100%
BIN - New re-entry permit (non ECOWAS)	7		(7)	-100%
BIN - Renewal re-entry permit (non ECOWAS)	14		(14)	-100%
BIN - New gratis permit (Resident/ECOWAS)	0		(0)	-100%
BIN - Renewal gratis permit (Resident/ECOWAS)	0	0	(0)	-37%

TAX KIND	2024	2025	VAR.+/ -	% VAR.+/-
BIN - Adjustment / change of status	4	0	(3)	-91%
BIN - Multiple re-entry permit (1 year)	0		(0)	-100%
BIN - Airport visas	64	52	(12)	-19%
BIN - Booklet fees	0		(0)	-100%
LBR - Domestic Incorporation filing fee	0		(0)	-100%
LBR - Authorization to do business filing fee	7	7	0	6%
LBR - Change of particulars fee	507	46	(460)	-91%
LBR - Dissolution fee	1	0	(0)	-34%
LBR - Merger fee	0		(0)	-100%
LBR - Re-registration fee	577	609	33	6%
LBR - Consolidation fee		0	0	#DIV/0!
MCI - Standards certificate	0		(0)	-100%
MOH - Health certificate	0		(0)	-100%
MOH - Birth certificate	0	0	0	129%
MOH - Death certificate	0	0	0	63%
MOH - Drug importation permit	0	0	0	15%
LMHRA-Import License and Permit		0	0	#DIV/0!
MOA - Phytosanitary Certificates	2	10	8	356%
LME-PROSPECTING LICENSE	0		(0)	-100%
MOA - Export permit (agriculture)	1	0	(1)	-78%
MOA - Import permit (agriculture)	2	1	(0)	-6%
MOA - Industrial License (agriculture)	0	0	(0)	-59%
MOA - Fishing boat / canoe license	0	2	2	1493%
MOL - Regular work permit	639	857	218	34%
MOL - Gratis work permit	35	43	9	26%
MOL - Other work permit	1,162	42	(1,121)	-96%
MOL - ECOWAS work permit	5	1,029	1,024	18954%
MOL - Contractor License Fees	1		(1)	-100%
MOL - Contractor Services Fees	0	3	3	1400%
MOT - ELIGIBILITY CERTIFICATES	19	37	18	92%
MIA - Divorce certificate	2	12	10	401%

TAX KIND	2024	2025	VAR.+/- -	% VAR.+/-
MIA - Marriage certificate	10	1	(9)	-88%
MIA - Public Land Sale	2	1	(1)	-62%
MOE - School permit - kindergarten	2	1	(1)	-27%
MOE - School permit - primary	11	8	(3)	-28%
MOE - School permit - junior high	21	10	(11)	-53%
MOE - School permit - senior high	39	21	(19)	-48%
MYS - Games fees		0	0	#DIV/0!
MPT - Postal fees		26	26	#DIV/0!
MOI - News Paper Regulatory Fees	1		(1)	-100%
MOI - Tourism Fees	2	1	(1)	-51%
MOI - Communication - FM/Short Wave Station	6		(6)	-100%
MOI - Communication - Production Studio	0		(0)	-100%
MOI - Communication - Radio Station	2		(2)	-100%
MOI - Motion Picture - Cinema	0		(0)	-100%
MOI - Motion Picture - Video Club	0	0	(0)	-70%
MOI - Tourism & entertainment - Airlines	1	0	(1)	-79%
MOI - Tourism & entertainment - Class A Hotel Business Registration	1		(1)	-100%
MOI - Tourism & entertainment - Entertainment Center		0	0	#DIV/0!
MOI - Tourism & entertainment - Guest House		0	0	#DIV/0!
MOI - Tourism & entertainment - Restaurant		0	0	#DIV/0!
MPW - Construction permit	55	76	21	38%
MPW - Prequalification permit A	33	99	66	202%
MPW - Prequalification permit B	26		(26)	-100%
MPW - Bid fees		9	9	#DIV/0!
MPW - Pavement / Road cutting	1		(1)	-100%
MPW - Advertisements/Bill Boards	0		(0)	-100%
Lla-Warranty Deed		0	0	#DIV/0!
Lla-Administrator Deed	0	1	0	2185%
Lla-Public Land Sale Deed	4	1	(2)	-63%
CND - Marriage Certificate	55		(55)	-100%
Lla-Certify Copy Deed/Other Instruments	0		(0)	-100%

TAX KIND	2024	2025	VAR.+/ -	% VAR.+/-
LLA - MORTGAGE DEED	0		(0)	-100%
Lla-Lease Agreement(Real Property)		0	0	#DIV/0!
CND - Bachelor/Spinsterhood		64	64	#DIV/0!
Lla-Leasehold Mortgage(Real Property)	0		(0)	-100%
CND - Letter of administration	1		(1)	-100%
Lla-Letter of Administration(Property)	1	0	(0)	-44%
CND - Lease agreement	0		(0)	-100%
CND - Administrator deed	3		(3)	-100%
Lla-Indenture-(Real Property)	5	1	(5)	-87%
CND - Warranty deed	3		(3)	-100%
Lla-Real Estate Agreement	3	3	0	9%
Lla-Court Decree of Sale-(if Real Property)	0		(0)	-100%
CND - Executor's deed	0		(0)	-100%
CND - Guardianship	0		(0)	-100%
CND - Change of names	0		(0)	-100%
CND - Adoption	0		(0)	-100%
CND - Bill of divorce	0		(0)	-100%
Lla-Bill of Sale of Real Estate Property	0		(0)	-100%
CND - Certify copies (USD)	3		(3)	-100%
CND - Articles of incorporation	0	0	(0)	-91%
CND - Power of Attorney	0		(0)	-100%
CND - Memorandum of understanding	0		(0)	-100%
CND - Court degree	3	9	6	182%
IPO - Trademark fees	3	9	6	168%
TOJ - Fees and Fines		0	0	#DIV/0!
TOJ - Oath of Alligiance		1	1	#DIV/0!
TOJ - Traffic Ticket	0		(0)	-100%
OMA - Refuse collection charges and public convenience	0		(0)	-100%
EPA-OTHER FEES AND CHARGES	46	75	28	61%
BIN - Other fees (Ministry of Justice: Bureau of Immigration)	21	127	106	496%
CND - Other fees	1	13	12	1485%

TAX KIND	2024	2025	VAR.+/-	% VAR.+/-
LBR - Other fees and charges (Liberian Business Registry)	0		(0)	-100%
LLa-Other Land Related Instruments	0	1	0	210%
LME - Other fees and charges (Ministry of Lands, Mines and Energy)	10	7	(3)	-33%
LNP - Other fees and charges (Ministry of Justice: National Policy Force)	0	1	1	1131%
MCI - Other fees and charges (Ministry of Commerce and Industry)	1	4	4	701%
MFA - Other Fees and charges	0	18	18	71173%
MGCSF-OTHER FEES AND PAYMENT		10	10	#DIV/0!
MIA - Other fees and charges (Ministry of Internal Affairs)	1		(1)	-100%
MOA - Other fees and charges (Ministry of Agriculture)	0	3	3	2427%
MOE - Other fees and charges (Ministry of Education)	0		(0)	-100%
MOE-OTHER FEES AND CHARGES	5	5	(0)	-3%
MOH - Other fees and charges (Ministry of Health and Social Welfare)	1	2	1	41%
MOI - Other fees and charges (Ministry of Information)		2	2	#DIV/0!
MOJ - Other fees and charges (Ministry of Justice)	0	0	0	109%
MOL - Other fees and charges (Ministry of Labor)		12	12	#DIV/0!
MOT - Other fees and charges (ministry of transport)		0	0	#DIV/0!
MPW - Other fees and charges	0		(0)	-100%
MYS - Other fees and charges (Ministry of Youth and Sports)		0	0	#DIV/0!
NFS - Other fees and charges (Ministry of Justice: National Fire Service)		0	0	#DIV/0!
OMA - Other fees and charges (other ministries and agencies)	2		(2)	-100%
MGCSF-Case History Processing Fees	8	5	(2)	-30%
FINES, PENALTIES & FORFEITS	3,656	5,040	1,384	38%
Court fines and penalties (from private individuals and entities)	0	0	(0)	-7%
Out of court agreements (from private individuals and entities)	0		(0)	-100%
Traffic violation tickets (from private individuals and entities)	6	1	(4)	-78%
Infractions (from private individuals and entities)	0	33	33	65849%
Other legal fines and penalties (from private individuals and entities)	7	2	(5)	-76%
Traffic violation tickets (from other government units)	7		(7)	-100%
Admin.Penalties on PIT	70	299	229	328%
Admin.Penalties on CIT	78	173	95	121%
Admin.Penalties on Presumptive Tax	7	16	8	118%

TAX KIND	2024	2025	VAR.+/ -	% VAR.+/-
Admin.Penalties on WH Residents	61		(61)	-100%
Admin.Penalties on WH non-residents	3,263	4,313	1,050	32%
Admin.Penalties on Property taxes	12	23	11	91%
Admin. Penalties on Goods. Services. Excise. Licenses and other taxes	69	26	(42)	-62%
Admin.Interest on PIT	0	0	(0)	-72%
Admin.Interest on CIT	10	10	(0)	-2%
Admin.Interest on Presumptive Tax	8	87	79	981%
Admin.Interest on WH Residents	15	20	6	39%
Admin.Interest on WH non-residents	25	18	(6)	-26%
Admin.Interest on Property taxes	11	18	7	59%
Admin.Interest on Goods. Services. Excise. Licenses and other taxes	8	1	(7)	-85%
ADMINISTRATIVE INTEREST-LBR-RE-REGISTRATION FEE		0	0	0%
MISCELLANEOUS & UNIDENTIFIED REVENUE	0	4,960	4,960	%
Transfers received by ministries from MoF (current)	0		(0)	-100%
Current voluntary transfers and other grants (National Elections Commission)		4,960	4,960	0%
Reimbursements by other Bodies	0		(0)	-100%



For More Information Contact:

*Liberia Revenue Authority
ELWA Junction, Paynesville
Monrovia, Liberia*

Visit our website at:

*www.lra.gov.lr
info@lra.gov.lr*

